

2010

Town of Clinton Annual Report

Clinton (Me.). Board of Selectmen

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

Repository Citation

Clinton (Me.). Board of Selectmen, "Town of Clinton Annual Report" (2010). *Maine Town Documents*. 221.
<https://digitalcommons.library.umaine.edu/towndocs/221>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.

TOWN OF CLINTON, MAINE

Annual Report

PUBLISHED JUNE 2010



Old Mill Park



TOWN of CLINTON

ANNUAL REPORT



Published June 2010

Report Dedication	Page 2
Message from the Board of Selectmen	Page 3
Elected / Appointed Officials	Page 4
Department Reports	Page 6
Board & Committee Reports	Page 18
2009 Tax Rate Calculation	Page 23
Outstanding Property/ Personal Taxes	Page 24
Audit Year Ending June 30, 2009	Page 28
Department Budgets	Page 49
Annual Town Meeting Warrant	Page 59

DEDICATION OF JUNE 2010 ANNUAL REPORT

The Board of Selectmen are pleased to dedicate
this years Annual Report to



Myron Edson Watson
1915 – 1991

Everybody who had the good fortune to know Myron understands how dedicated he was to his community. He along with his wife June lived and worked in the town for over forty years. During this time, they raised a family, had many friends and welcomed people in their home during their time of grief while directing Redington Funeral Home.

Myron Watson was born in 1915 to Harold and Arvilla Watson. Their home sat off from what is now known as the Johnson Flat Road. When asked, he was born in Clinton, Burnham and Pittsfield, his house sat in all these communities. He attended school in Pittsfield and Clinton graduating from Clinton High School, Class of 1933. In 1935, he married Junita (June) Salisbury and settled in town. He was employed as a supervisor for Besse Tannery for 33 years. He then took a job as funeral director for Redington Funeral Home; this is the current site of Wiswell Electric. He and June operated the funeral home until his retirement in 1984. During these years, they raised two children Gerald A. Watson and David I. Watson; they along with their mother June still reside in town. Spanning the course of nearly twenty years, Myron served the town as a Deputy Sheriff, Volunteer firefighter and sat on the Board of Selectmen. He was a member of the National Guard, sat on the School Board and was a Boy Scout leader. He was a charter member of the 1969 Clinton Lions Club, a long-standing member of the Town and Country Snowmobile Club and was rewarded with the distinguished service award from the Clinton Jaycees. On May 2, 1955 Myron risked his own life jumping into the icy waters of the Sebasticook River to save from drowning Reynolds Ross Jr. For this selfless act he was awarded the Carnegie Award of Heroes, the inscription reads, "Greater love hath no man than this, that a man lay down his life for his friends." His family and friends have sadly missed Myron.



MESSAGE FROM THE BOARD OF SELECTMEN

The fiscal year 2010-2011 municipal budget presented by this Town Meeting warrant provides for a \$1,973,754 Operating Budget which is a \$97,539 decrease from last year's operating budget. The Operating Budget includes the projected annual expense (\$190,027) necessary for reconstruction/maintenance of Town roads. The FY 2010 – 2011 municipal budget provides zero funding for the Town's capital reserve accounts, which merely defers to future years the expense for replacement of depreciated equipment and vehicles and increases maintenance and repair costs.

It is important to know that the FY 2010 – 2011 operating budget for the Police Department is the same as FY 2007 – 2008. In the event this Warrant article is not approved by the Town Meeting, the Police Department will cease to exist on June 30, 2010. The Board has received a preliminary proposal from the Kennebec County Sheriff's office for part-time law enforcement services at the current level (110 hours weekly), but this proposal is about \$30,000 more than this Police Department Budget. The loss of the Town's Police Department will leave the Town with coverage limited to the Kennebec County Sheriff Rural Patrol and the Maine State Police; and, require an additional \$14,863 for Regional Communication Center dispatch.

The Town continues to have a stable financial position as reflected by the Audit (as of 6/30/2009) undesignated fund balance of \$1,074,058. The Board recommends transferring \$135,500 from the undesignated fund balance, as "other revenue", to decrease the amount required to be raised by property tax commitment.

The goal of the Board during the upcoming fiscal year is to maintain the quality of municipal services to Clinton citizens. The Board faces serious challenges in its efforts to lower the rate of property taxation, as the municipal budget comprises only 31% of the total expenditures for which property taxes are committed (SAD 49 – 62%, Kennebec County – 07%). The depressed economic situation will cause further reductions, projected at \$110,776 for FY 2009 – 2010, in the revenues received by the Town under the State of Maine Revenue Sharing and other State Assistance programs. The Town's property tax rate is, of course, impacted by the reduced level of funding by the State for its financial commitments for educational assistance to School Administrative District No. 49.

The success of our Town government depends upon all those volunteers who constructively participate in it. The Board expresses its gratitude to each citizen who has contributed in some way to the community. The Board specifically thanks those members of the Budget Committee for their work on this budget proposal.



TOWN OF CLINTON 2010 OFFICERS

Selectmen, Assessors & Overseers of the Poor

Randy Clark.....	Term Expires 2011
Justin Cote.....	Term Expires 2011
Geraldine Dixon.....	Term Expires 2012
Jeffrey Towne- Chairman.....	Term Expires 2010
David Watson II.....	Term Expires 2010

Aaron J. Chrostowsky

Town Manager, Treasurer, Road Commissioner, Webmaster

Clinton Town Office 426-8511

Pamela M Violette	Tax Collector
	Town Clerk,
	Office Manager,
	Registrar of Voters,
	General Assistance
	Director
Shirley Bailey	Deputy Town Clerk
Hamlin Associates	Assessing Agent
Robert Sharkey	C.E.O. & Plumbing
	Inspector, Health
	Officer
Gary Petley	Emergency Manage-
	ment Director

Fire & EMS Department 426-8522

Gary Petley	Fire Chief/EMS
	Director
Mark Bellaire	Fire Fighter/EMT
Doug Hillman	Fire Fighter/EMT
Travis Leary	Fire Fighter/EMT

Highway Department..... 426-8511

Clayton Pierce	Foreman
----------------	---------

Brown Memorial Library 426-8686

Cheryl Dickey-Whitish	Library Director
Cindy Lowell	Library Asst. Dir.

Police Department 426-9192

Charles Runnells	Police Chief
Craig Johnson	Sergeant
Jeffrey Belanger	Police Officer
David Huff	Animal Control Of-
	ficer

Transfer Station/ Recycling Center 426-8187

Gerald Howard, Sr.	Director
Patrick LaGross	Attendant
Michael Hachey	Attendant

Boards and Committees

Board of Appeals

Grace Boyden	Term Expires 2012
Suzanne Caverly	Term Expires 2011
Ricky Crommett	Term Expires 2011
Karen M. Auge	Term Expires 2011
1 vacancy	

Budget Committee

Kimberly Dixon	Sandra Gagnon
Frank Gioffre, Sr	Stephen Hatch
Tammy Knight	Phil McCarthy
Bruce Salsbury	Rebecca Turlo
Naomi Wiswell	

**Cemetery Committee**

Keith Graham
Malcolm Smith – Sexton

Civil Constables

Mark & Robin Sellinger
Eugene Hutchins

FirstPark Representative

Greg Brown

KVCOG Representative

Aaron J. Chrostowsky

Library Trustees

Marge Goodwin	Term Expires 2011
James Turcotte	Term Expires 2010
Katherine Russo	Term Expires 2012

Personnel Advisory Board

Kenneth Abbott	Term Expires 2012
Everett Flannery, Jr.	Term Expires 2011
Roger Barber	Term Expires 2010

Planning Board

Michael Walton, Chairman	Term Expires 2011
Susan Hamilton	Term Expires 2012
Sandra Gagnon	Term Expires 2011
Myron Whittaker	Term Expires 2010
Michael Hachey	Term Expires 2013

Parks & Recreation Board

Kim Dixon	Term Expires 2010
Katie Foss	Term Expires 2012
Willie Mooney	Term Expires 2012
Patrick Shea	Term Expires 2011
Melissa Zawistowski	Term Expires 2012
Cindy Frost – Alternate	Term Expires 2010

Road Advisory Committee

Keith Graham	Term Expires 2010
Ronnie Irving	Term Expires 2010
Bob Lawrence	Term Expires 2010
Norman Richardson	Term Expires 2010
Patrick Shea	Term Expires 2010

S.A.D. #49 Superintendent of Schools

Dr. Dean Baker

S.A.D. #49 Directors

Charles Dorr	Term Expires 2012
Stephen Hatch	Term Expires 2011
Marie Strout	Term Expires 2010

Sealers of Weights and Measures

Luke Goodblood

Water District

Andrew Fitzpatrick	Plant Manager
Daphne Paulette	Office Manager

Water District Trustees

Gary E. Colson	Term Expires 2012
Stephen Hatch	Term Expires 2011
Scott Hood	Term Expires 2010

If you are interested in joining any of the Town of Clinton Boards and/or Committees, please contact the Clinton Town Office at 426-8511, a current committee member, or one of your Selectmen.



TOWN MANAGER'S REPORT

To the Citizens of the Town of Clinton:

I would like to thank the citizens, the Board of Selectmen, and all the Town staff who have welcomed and assisted my transition to beautiful Clinton. I continue to look forward to meeting and working with you during my tenure as Town Manager.

This was a difficult budget season for all involved due to the reduction in revenues, and the increased cost of doing business. The Town Manager's Budget for Fiscal Year 2010 / 2011 proposed the elimination of funding to the Library Department, PAL and a \$40,000 reduction in Paving due to an anticipated shortfall of \$200,000 in revenues. The Budget Committee was able to restore funding to the Library, PAL and Paving due to the use of \$135,500 from Undesignated Surplus Funds. The Board of Selectmen are proposing an Operating Budget in the amount \$1,973,754 which is \$97,539 less than last year. This decrease in expenditures and use of Surplus Funds still netted an increase of \$1.50 in the mill rate.

Several structural problems still exist in this year's budget. The Town needs to address these issues to remain in excellent financial condition. In order to fix these problems, we must do the following: 1) decrease our reliance on the use of Undesignated Surplus Funds, it is unsustainable; 2) improve the efficiency and effectiveness of programs and services that are outdated and are under serving, rather than cut; 3) refrain from cutting our capital programs, these programs are long-term investments into the Town's future; and 4) resist the temptation to balance the budget through shortchanging essentials services operating budgets.

During my tenure here as Town Manager, I will strive to provide to continue the same level of services that exist today, while improving them, making them more effective and efficient, to improve the overall quality of life in Town. In order to do this, I need your help with your constructive dialogue and involvement in the public process.

Please stop by or call the Town Office, if you have a questions or comments.

Sincerely,

Aaron J. Chrostowsky
Town Manager



TOWN CLERK REPORT

Vital records are maintained in the Clerk's office for births, deaths, and marriages. Birth records are on file for all individuals whose parents were living in Clinton when the birth took place. Marriage records are on file for residents and nonresidents who were married in Clinton. Death records are on file for residents whether they died in Clinton or another Maine town, and also for any individual who died in the Town of Clinton.

Marriages: 17 Births: 36 Deaths: 21

GENERAL ASSISTANCE

The Town of Clinton administers a program of general assistance that is available to all persons who are eligible to receive assistance in accordance with the standards of eligibility under Title 22, M.R.S.A., Section 4301, et al. The guidelines are strict and documentation of information is required. All information is confidential. Applications are taken by appointment on Tuesdays and Thursdays.

In 2009, the Town of Clinton served 42 households with expenses totaling \$11,086.16 and \$5,543.08 reimbursement from the State of Maine.

REGISTRAR OF VOTER'S REPORT

The total registered voters as of April 15, 2010 are 2435 with the following party affiliation breakdown:

Democrats: 710 Republicans: 658 Green Independent: 80 Unenrolled: 987

A big thank you to all the ballot clerks who help during and after the elections. Election days are long and your time and dedication are greatly appreciated. A special thank you to Deputy Clerk Shirley Bailey for her help contacting the ballot clerks and scheduling Election Day.

Respectfully submitted,

Pamela M. Violette
Town Clerk, Registrar of Voters
General Assistant Administrator

*IN MEMORY OF*

Raymond J. Nile	September 28, 1939 – April 26, 2009
Crystal L. Clark	December 30, 1924 – May 14, 2009
Thomas A. Bonanno	February 26, 1945 – May 13, 2009
Paul L. Elliott, Jr	June 9, 1979 – June 25, 2009
Willis L. Wheeler	January 22, 1952 – July 11, 2009
Gilbert R. Chadbourne	November 4, 1920 – July 18, 2009
Richard D. Stewart	April 28, 1939 – August 24, 2009
Alan G. Dixon	January 19, 1947 – August 25, 2009
William J. King	January 17, 1936 – August 27, 2009
William R. Gertloff, Sr	December 25, 1916 – September 16, 2009
Kevin W. Trundy	December 12, 1943 – October 5, 2009
Anson L. Perkins	April 22, 1934 – October 12, 2009
Mark E. Everitt	March 7, 1959 – October 31, 2009
Linda J. Massey	December 31, 1951 – November 18, 2009
Charles W. Crummett	November 5, 1932 – December 9, 2009
Myron R. Stinson	August 29, 1911 – December 1, 2009
Robert M. Dorko, Sr	January 11, 1939 – December 31, 2009
Nancy L. Harding	January 13, 1946 – January 21, 2010
Carol D. Goodwin	July 10, 1949 – February 12, 2010
Vivian C. Doyan	March 2, 1932 – March 9, 2010
George E. Burns	December 09, 1922 – March 11, 2010
Beatrice E. Frost	March 19, 1923 – March 30, 2010
Craig G. McDougal	November 16, 1947 – April 3, 2010



REPORT OF CLINTON FIRE & EMERGENCY MEDICAL SERVICES

To the Citizens of the Town of Clinton:

The Clinton Municipal Fire Department and Emergency Medical Services responded to 504 alarms in calendar year 2009 as follows:

13	Structural Fire Calls	35	Vehicle Accidents (EMS and Fire)
7	Vehicle Fires	6	Fuel/Oil/Propane Spills
7	Grass/Woods/Brush Fires	11	Power lines/trees down
14	Mutual Aid Fire Calls	2	Agency Assists
7	Unpermitted burn/smoke invest	3	Odor investigations
398	Emergency Medical Calls	1	Call for Public Assistance

In-house training included: Driver/pump operator training, infection control, Hazardous materials refresher; Hazard Communications, SCBA/Respiratory protection standard refresher, fire extinguisher training, personal protective equipment, Scene size-up and tactics, RIT Team/Rescue/Fireground survival tactics, power saw safety, roof ladders, ventilation, vehicle extrication, vehicle stabilization strut system training, thermal imaging training, hose testing.

Several firefighters attended fire attack schools and other training, specializing in Hazardous materials operations level training, Bi-annual Town fire warden training, Incident Scene safety, priority dispatch system, response to firefighter fatalities, workplace safety/inspections, pumps operation training, Incident command system 300 and 400, Electrical issues in fire investigation, fire training for company officers, fire operations in wildland urban interface, commercial kitchen & hood ventilation systems, Aerial operations for mutual aid communities, Maine Municipal conference, National Incident Management System.

Eight department members participated in a six month regional Firefighter 1 & 2 course in conjunction with Maine Fire Training & Education and Albion Fire Department. They certainly deserve recognition for their accomplishments. Congratulations to Firefighters Andy Clark, Travis Cousins, Joshua Crowell, Andrew Gerow, Jon Ketchen, Patrick Lagross, Travis Leary, and Joel Nelson.

Paramedics and EMT's continue to spend many hours attending continuing education classes and refresher courses in order to maintain licenses. The Clinton Ambulance Service has served the community since March 1, 1971, and continues to be highly respected by area EMS services and hospitals as a provider of quality-level patient care. The citizens can be proud of this service.

The Department applied for and was awarded a Stephen and Tabitha King Foundation Grant for the purchase of 2 Thermal Imaging Units and a Vehicle Stabilization Strut System. The cost of the equipment was \$20,000 and the grant award covered the entire cost. We are certainly appreciative to the King Foundation for their generous grant award and support.

Just as a side note: since 2002, the Department has been very aggressive in applying for and receiving grants for equipment and apparatus totaling \$441,000, while the Town's share of grant matches total \$26,358. We will continue to seek out and apply for grants as they become available, to assist with the funding of equipment and apparatus.



In October 2009, the Clinton Firefighter's Association held their annual banquet, recognizing all Clinton Fire Department personnel for their accomplishments and length of service. Lt Travis Leary received a plaque and was honored as Clinton Fire Department's 2009 Firefighter of the Year. Assistant Chief Tim Fuller was presented with a plaque, and was honored for 40 years of service to the Clinton Fire Department.

I thank the Citizens, the Board of Selectmen, and the Town Manager for the tremendous support throughout the year. I also thank the Town Office Staff, Clinton Police Department, Clinton Highway Department, and the Clinton Water District for their help and support.

Thank you to all Fire and EMS personnel and families for your many hours of time, and for your help, support, and trust throughout the year. You are true professionals.

A special thanks to Assistant Chief Tim Fuller for his never-ending assistance and guidance.

Respectfully submitted,

GARY L. PETLEY

Fire Chief

Director of Emergency Medical Services

Emergency Management Director





CLINTON POLICE DEPARTMENT

27 Baker Street
Clinton, Maine 04927

Chief Charles A. Runnels
(207) 426-9192
Fax: 426-9473

The Clinton Police Department accomplished a lot in 2009 with only three full time officers and no reserves. We averaged about 18 hrs of coverage a day with the State and the Sheriff providing coverage when we were not on duty. With this limited man power we handled 2107 calls which included a fatal accident, a kidnapping and sexual assault in which the perpetrator is now in prison, and other felonies in which investigations by this department lead to arrests and convictions. The Clinton Police Department also made 92 total arrests, wrote 294 traffic offences a full break down of calls will be after this report.

The future looks brighter as in March of 2010 we got a grant from the Maine State Department of justice for \$9800.00 for the purpose of rehiring the reserves. Eight of the nine have returned and we are starting to fill weekend day shifts, and cover days off and vacations this will keep our coverage at or above 18 hrs a day. With the reserves several of which are full time officers on other departments some of the investigative burden can be taken off the three full time officers.

All things considered 2009 was a fairly successful year for the department. With the grant money 2010 could be better. Hopefully the people of Clinton will see the value of the police department and vote our budget in on June 8th, if they don't we will be unfunded and cease to exist on June 30, 2010 .

Break down of calls, crimes and arrests for 2009

Gross Sexual Assault.....	4	Violation Bail Conditions.....	7
Unlawful Sexual Contact	4	Kidnapping	1
Assault all kinds except sexual	26	Attempted Kidnapping	1
Criminal threatening	10	Violation of Protection order	5
Stalking	2	Harassment all types.....	51
Terrorizing	5	Alarm Response	20
Arson.....	1	Other agency assists.....	76
Burglary	22	Assist Clinton Fire	70
Theft all kinds.....	48	Child custody dispute	6
Using counterfeit vehicle inspection.....	2	Assist DHHS	16
Criminal mischief	43	Serve Protection Orders	22
Bad Checks	34	Serve Subpoena	30
Disorderly Conduct arrest	1	Search Warrants	1
OUI.....	7	Domestic Disputes	28
Juvenile Offences W/Charges	22	Disputes not Domestic	15
Criminal Trespass	4		

There are many services related calls that do not appear on this list such as issuance of weapons permits, vehicle permits and information reports. However, the above gives an idea of how many different kind of calls are handled by the Clinton Police Department.

Charles A. Runnels
Chief of Police
Town of Clinton



CLINTON/BENTON TRANSFER STATION/RECYCLING CENTER

To the Residents Of Clinton:

Concrete Work

The Town of Clinton had some concrete work done at the transfer station by M&M Construction of Clinton, Maine. They replaced the approach ramp at the scales that was asphalt 13' x 30' and the old concrete pad in front of the storage building that was 23' x 28'. I was able to save the town money by removing the old approach ramp and concrete pad in front of the storage building. I would like to thank Clayton Pierce, Highway Supervisor for helping me remove the old concrete pad in front of the storage building.

2009 Recycling Tonnages & Revenues

• Cardboard	246 Tons
• Newspaper	86 Tons
• Mixed Paper	21 Tons
• Iron	89 tons
• #2 HDPE	11 Tons
• Tin Cans	12 Tons
• Total Recycled Material	465 Tons
• Recycling Revenue	\$17,931.84

Other Facts

• Municipal Solid Waste	2,168.06 Tons
• Construction and Demolition Material	261.33 Tons
• Clean Wood	59.9 Tons
• Brush	10 Tons

New Employees

The Town Manager and I hired two new Transfer Station and Recycling Attendants, Michael Hachey and Patrick LaGross, to replace two vacancies.

Respectfully Submitted:

Gerald E. Howard, Sr.
Director, Solid Waste / Recycling Center





HIGHWAY DEPARTMENT



Hill Road reclaim and 2" base coat.

Well it's been a very wet spring so far. This Highway Department's annual report is to give the residents an overview of last year's accomplishments and expenses from March 31, 2009 to April 31, 2010

Brush/Tree Removal

Removal of a large tree leaning over the road on the True Road. Removal of trees and brush on the Bellsqueeze road so ditching could be achieved. Cutting of brush and chipping on the non-power side of the road for the entire length of the Dixon Road. Removal of a large Swamp Willow leaning over the Horseback Road. Removal of two Hazardous Maple trees on the Bellsqueeze Road, and a large top dead Maple tree at the Library.

Total Cost \$ 5,770.00

Calcium

Dust control of 4.82 miles of dirt roads.

Winter 32% calcium mix was \$ 6,892.69

Summer 35% calcium mix will be \$ 0

Total Cost \$ 6,892.69

Cold Patch

As of March 31, 2010 Cold Patch is \$ 93.50 a ton used 33.40 Ton.

Total Cost \$ 3,122.05



Railroad Street



Culvert Replacement/Ditching

Replaced two field culverts of eighty feet and ditching on the Bellsqueeze Road, replaced seventy feet of culvert and ditching at Clinton Elementary School, removal of driveway bump at 43 Silver Street, removal of a driveway culvert 4 Sebassticook Drive, replacement of thirty feet of driveway culvert and ditching at 747 Johnson Flat Road, replaced a driveway culvert and ditching at 770 Bellsqueeze Road, and ditching at 661 Mutton Lane Road

Total Culvert Footage 210'

Total Cost \$ 5,390.00

Driveway /Cross Culverts

Patched in two driveway culverts with Base Mix.

Total Price \$ 2,059.00

Equipment

1993 1520 FORD Multi Tractor has 3,609 hours as of March 31,2010 and needs replacing.

2004 350 Supper Duty One Ton has 63,830 miles as of March 31,2010 and needs replacing.

1999 New Holland 555E Backhoe loader has 3,649 hours and starting to have parts replaced, needs front tires and replacement.

Gravel

Peavey Road	180 yards	\$ 1,980.00
Mc Kenney Road	178 yards	\$ 1,958.00
Rogers Road	180 yards	\$ 1,980.00
Johnson Flat Road	178 yards	\$ 1,958.00
Wright Road	100 yards	\$ 1,100.00
Pease Road	100 yards	\$ 1,100.00
Total Yards	916 yards	Total Price \$ 10,076.00

Grading

All roads have been graded more than they have been in the past and are starting to come back into shape after nothing being done for a few years. More gravel has been added then in the past years and they are starting to improve.

**Road Reconstruction**

Section of Hill Road and Goodrich Road were reclaimed and had a two-inch base coat of pavement applied.

Total Price \$ 168,969.73

Signs / Missing

Missing all over and a costly problem.

Snow Removal

As of April 9, 2010 snow hauled off from compact area was 2,282 yards.

Total Cost \$ 3,450.50

Street/Sidewalk Sweeping

Street and sidewalk sweeping schedule for the week of April 19, 2010.

Plowing Contract

Contract is up this fiscal year.

Cost \$ 185,400.00

Fuel price drop \$ -2,900.00

Total Cost \$ 182,500.00

Salt

Salt for highway department and plow contractor.

Total Cost \$ 13,557.41

Uniforms

Uniform budget for 2009-2010 was \$ 590.00.

Total Cost \$ 251.00

Fuel/Oil/Grease/Hydro Oil

This line is a lot more stable then last year at this time.

Total Cost \$4,414.46

This coming year I am seeing a lot of culvert changes, ditching, brush and tree trimming. I would like to thank all the residents, contractors, and employees for their patience and loyalty to the Town. The Town had a very early spring this year that was big savings for the town.

HAVE A SAFE SUMMER

Sincerely Yours,
Clayton W. Pierce



BROWN MEMORIAL LIBRARY

To the Citizens of the Town of Clinton,

The library had a productive year in 2009. We welcomed 7,725 people to the library and we added 148 new patrons to the Brown Memorial family. Computers were in use by the patrons an impressive 174,457 minutes and the library staff checked out 5,703 items this year.

Our summer reading program was a lot of fun. The national theme was Be Creative @ Your Library. Our version of the program was entitled *Art du Jour: Rhythm & Chews* to encompass both the national theme fused with a bid to promote healthy eating through a grant we received from the Maine Nutrition Network. The children learned about music, art, storytelling and writing, in addition to good nutrition, through programs and fun activities. Storyteller Desiree Marin made us laugh with her rollicking stories and antics and the bluegrass group Wild Blue Yonder entertained us with musical numbers. The summer reading program ended with a hobo walk to the brand new gazebo and a picnic at Old Mill Park.



Summer Reading kids learning how to tell stories



Wild Blue Yonder a bluegrass band, came to visit.



Storyteller Desiree Marin



The last day of the program, the children learned about hoboes

We received donations from the Friends of Brown Memorial Library, the Clinton Lions Club and the Ladies Evening Extension and, because of these wonderful organizations; we were able to add many great books to our collection.



The library staff would like to thank all of the library's benefactors as well as the many people who have generously thought of us with donations of books and movies this past year. We especially thank our treasured Friends group for all the support they have given us in many areas and our honored trustees, Jim, Marge and Katherine for their guidance and wisdom.

As always, we would like to invite the citizens of Clinton to come in to utilize and enjoy the library. It is *your* library. We always welcome your comments, suggestions and your participation in the library as it continually evolves to meet the changing needs of the community while enduring as a dignified symbol of our past.

Come in to visit soon!

Respectfully submitted,

Cheryl Dickey-Whitish
Library Director

SUMMER HOURS April 1st through November 30th

Monday	9:00 am to 4:00 pm
Tuesday	10:00 am to 6:00 pm
Wednesday	9:00 am to 4:00 pm
Thursday	12:00 pm to 8:00 pm
Friday.....	9:00 am to 3:00 pm
Saturday.....	10:00 am to 2:00 pm

WINTER HOURS December 1st through March 30th

Monday,	10:00 am to 6:00 pm
Tuesday and Wednesday	11:00 to 6:00
Thursday	1:00 pm to 8:00 pm
Saturday.....	10:00 am to 2:00 pm

Telephone (207) 426-8686



2009/2010 ANNUAL PLANNING BOARD REPORT

May 2009	Agenda's Met with Board of Appeals to be sure Town ordinances are understood. Bryan Harriet wanted to be sure he was in compliance. Explained land use.
June	Steve Dostie's Subdivision, site inspection and public hearing. Mr. Wilbur's case to be tabled until we find out the status of CEO. Explained the matter with Mr. Harriet and Mr. Woodard needed legal advise.
July	Steve Dostie's subdivision was approved. Lenny Poulin site inspection is set. New office seats for the planning board 09/10 were elected. The state will correct the maps and text of the Shore Land Zoning ordinance.
August	The site inspection was complete for Mr. Poulin and approved. Pit registration was discussed.
September	No new applications to discuss. Still on stand by in regards to Mr. Wilbur. A past board member had discussed re-applying to the planning board for a seat.
October	A few new business's not in Town ordinance compliance. The CEO will look into this situation. Other issues for the CEO to be focused on from outstanding business.
November	Much review of errors in map reading, in regards to granting permits on past and current CEO's. Our chairman will try to assist when possible to avoid such future error. This makes it hard to set examples. An Adult entertainment ordinance to be discussed for the future of the Town.
December	No meeting took place. No new applications. A quiet ending to the 2009 year.
January 2010	No follow up has been seen or heard on Mr. Wilbur. A few letters went out to business's not in compliance with the Town's ordinances. Chris Petridis did attend to find out what was needed for his change of use application.
February	No site plan applications have been dropped off by the notified parties. CEO told some they didn't need them. We really need to get the CEO to be informed and work with the Ordinances. Nichols Plumbing business is in compliance with the ordinances, permit granted under a service business, office and rental offices.
March	Adult Entertainment ordinance was discussed, drafted and sent to the selectman. We also advised the selectman the building permit rates do Not create much revenue for the CEO's position, nor are there any penalties.
April	Dolores Moody upset with zoning issue on her property. Explained we can not change the Zoning, it needs to go on a warrant for the Town's people to vote. Steve Dostie to discuss another subdivision. Wind and Water ordinance to be discussed in May meeting.

This is a summary of the meetings held by the Planning board to date. All meeting minutes and tapes can be viewed at the Town Office. We are always looking for new members for the Planning Board. Get involved with your Town, know what is happening in your neck of the woods.

Sandy Gagnon
Secretary



PARKS AND RECREATION BOARD

To the residents of the town of Clinton,

The Parks and Recreation Board has had another eventful and rewarding year. June 6th, 2009 was the 5th Annual Sebasticook River Fun Run as well as the 1st Annual Sebasticook River Race. Over 60 people came from all over the state to paddle and race down the river from the Burnham Landing to River Access Park. This was an increase over last year's participation, once again making a record event. Sponsors of the event included: Black Dog Graphics, Galusha's, Dick's Shur Fine, Clinton Variety, DAC Distributors, NAPA: Clinton Auto Parts and Yankee Trophy. We sponsored a contest with the Clinton Elementary School children to name the new park on Main St. Many children participated and after a Board vote, **Briannah Bickford and Autumn Littlefield** tied with the name of "Old Mill Park." Construction of the park took place throughout June, July and August and a Park Dedication Day was held in Oct. The girls were recognized for their efforts and both received Certificates of Appreciation and \$50.00 Savings Bonds. The new park and gazebo are used daily by residents and non-residents alike. It is a great place to have lunch, sit and read, enjoy the river or take a scenic walk. In late November, Willie Mooney was instrumental in getting a Christmas Tree in the gazebo for the holiday season and it was a beautiful addition to the downtown area.



Regular maintenance of the parks is ongoing and we added aluminum bleachers to Gordon Field to replace the old, worn out wooden ones. Shanon Champney continues to be a valued "friend of the park" as he and his ball-team maintain Gordon Field by holding clean-up days and performing fence repair.

Cindy Blodgett Park, located behind the Town office, has a play area for small children, a basketball court for the older kids and a picnic table if you decide to take lunch along for your visit. During the winter months, we also provide an ice-skating rink at Cindy Blodgett Park for some free family fun. Another free "Breakfast with the Bunny" and Easter Egg Hunt was held in April for Clinton residents.

Morrison Avenue Recreational Area this year has experienced a great deal of vandalism and destruction. All doors in the dugouts have been kicked in and locks destroyed making these storage areas unusable. One of the trash receptacles was used for a firepit and one of the dugout storage closets had a fire built in it as well. We have grave concerns that someone is going to be seriously hurt engaging in this type of activity. Once again, we would urge anyone who sees suspicious activity or group loitering in the MARA site to please call Clinton PD and report the situation. This destruction costs the taxpayers a great deal of money and the board feels that the funds allocated to the Parks Account can be better used to build or enhance our public areas and green spaces.



In closing, we would like to thank those businesses that have donated resources to help with events, the volunteers who give so freely of their time and energy in support of activities and the citizens of Clinton who share with us their appreciation for the parks. We say good-bye to Board Members Melissa Zawistowski and Lorraine Taft and say welcome to new members Katie Foss, Willie Mooney and Cindy Frost. We look forward to another year of growth and hope you are pleasantly surprised by some of the new activities that are forthcoming.

Respectfully submitted for the Board,

Kimberly A. Dixon
Chairman

Your Board of Parks and Recreation:

Kimberly Dixon
Pat Shea
Katie Foss
Willie Mooney
Cindy Frost



Johnette Bowers, Library Photography Club



CLINTON BOARD OF ASSESSORS REPORT FOR FISCAL YEAR 2009-2010

This year, we have processed in the neighborhood of 75 deeds. That work entails changing names on accounts to new owners, in the cases sales of portions of land we must make map corrections, create new accounts and adjust the account from which the sale occurred. Involved in that is also checking to be sure exemptions are adjusted and applied to the appropriate accounts. We have notified owners of Tree Growth land of any 10-year updates that are needed to maintain tax status. Fifty building permits have been reviewed and assessed accordingly. On the second and fourth Tuesdays of each month we are available to assist taxpayers with questions and concerns, and of course there is the inevitable processing of personal property issues.

This year in addition to our normal duties we have been reviewing properties for any changes that may affect a structure's assessed value. Many of you will see some changes in your values. These changes are due to improvements that have been made to structures, which have not been previously recorded. We have also found some properties that have had structures removed from the parcel and some that deteriorated in the time elapsed since the last inspection. There is still some reviewing to be completed which we have slated for next year.

ATTENTION

Per order of the Maine State Legislature the value of Homestead Exemption will be reduced to \$10,000 beginning April 1, 2010. If you do not already have this property tax exemption and feel you may be eligible please inquire at the Town Office.

If you are a Veteran who has served in a federally recognized war period, have reached the young age of 62 or are less than 62 and are disabled, you may qualify for a property tax exemption. That exemption is valued at \$6,000. Again, if you are not already receiving this exemption and feel you are eligible please inquire at the town office; be sure to bring a copy of your DD 214 with you.

It is always a pleasure to meet and work with the citizens of Clinton and cordial reception is most welcome.

Respectfully Submitted,

Elizabeth Morin
Hamlin Associates, Inc.
Assessor's Agent



CERTIFICATE OF ASSESSMENT

CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER

STATE OF MAINE

County of Kennebec, ss.

We hereby certify, that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Clinton for the fiscal year 7/1/09 to 6/30/10, at 0.01536 mills on the dollar, on a total taxable valuation of \$128,241,900.

Assessments:

1. County Tax	<u>\$148,786.00</u>
2. Municipal Appropriation	<u>\$1,994,373.00</u>
3. TIF Financing Plan Amount	<u>\$40,000.00</u>
4. School/Educational Appropriation	<u>\$1,342,507.00</u>
5. Overlay (Not to Exceed 5% of Net To Be Raised) (see tax rate calculation #16)	<u>\$21,155.32</u>
6. Total Assessments	<u>\$3,546,821.32</u>

Deductions:

7. State Municipal Revenue Sharing	<u>\$290,000.00</u>
8. Homestead Reimbursement	<u>\$78,450.28</u>
9. BETE Reimbursement	<u>\$24,573.54</u>
10. Other Revenue	<u>\$1,185,050.00</u>
11. Total Deductions	<u>\$1,578,073.82</u>
12. <u>Net Assessment for Commitment</u> (line 6 minus line 11)	<u>\$1,968,747.50</u>

Lists of all the same we have committed to Pamela Violette, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to James Rhodes, Municipal Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine. (Title 36 MRSA, section 712)

Given under our hands this March 9, 2010

Municipal Assessor(s)

Complete in Duplicate. File original with Treasurer. File copy in Valuation Book

Corrections Made Per Valuation Book.



2009 CLINTON TAX RATE CALCULATION FORM

2009 MUNICIPAL TAX RATE CALCULATION FORM

Municipality: Clinton

BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT

1. Local Taxable Real Estate Valuation.....	1	124,051,700
2. Local Taxable Personal Property Valuation.....	2	4,190,200
3. Total Taxable Valuation (Line 1 plus line 2).....	3	128,241,900
4. (a) Total of all Homestead Exempt Valuation	4(a)	10,214,880
(b) Homestead Exempt Reimbursement Value	4(b)	5,107,440
		(Line 4(a) divided by 2)
5. (a) Total of all BETE Exempt Valuation	5(a)	1,777,600
(b) Standard BETE Reimbursement Value	5(b)	1,599,840
		(Line 5(a) multiplied by 0.9)

For municipalities requesting Enhanced BETE Reimbursement, please contact MRS for Enhanced Tax Rate Calculator Form

6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b)).....	6	135,126,940
Assessments		
7. County Tax.....	7	148,786.00
8. Municipal Appropriation.....	8	1,994,373.00
9. TIF Financing Plan Amount.....	9	40,000.00
10. Local Educational Appropriation (Local Share/Contribution) 10		1,342,507.00
(Adjusted to Municipal Fiscal Year)		
11. Total Assessments (Add lines 7 through 10).....	11	3,525,666.00

ALLOWABLE DEDUCTIONS

12. State Municipal Revenue Sharing.....	12	290,000.00
13. Other Revenues: (All other revenues that have been formally	13	1,185,050.00
appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. Do Not include any Homestead or BETE Reimbursement		
14. Total Deductions (Line 12 plus line 13).....	14	1,475,050.00
15. Net to be raised by local property tax rate (Line 11 minus line 14).....	15	2,050,616.00

16.	2,050,616.00	X	1.05	=	2,153,146.80	Maximum Allowable Tax
17.	2,050,616.00	/	135,126,940	=	0.015175	Minimum Tax Rate
18.	2,153,146.80	/	135,126,940	=	0.015934	Maximum Tax Rate
19.	128,241,900	X	0.015360	=	1,969,795.58	Tax for Commitment
			(Selected Rate)		(Enter on Page 1, line 13)	
20.	2,050,616.00	X	0.05	=	102,530.80	Maximum Overlay
21.	5,107,440	X	0.015360	=	78,450.28	Homestead Reimbursement
			(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	1,599,840	X	0.015360	=	24,573.54	BETE Reimbursement
			(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	2,072,819.40	-	2,050,616.00	=	22,203.40	Overlay
	(Line 19 plus lines 21 and 22)				(Enter on line 5, Assessment Warrant)	

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant, Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.



UNPAID 2008 & 2009 REAL ESTATE TAXES

NAME	2008	2009	NAME	2008	2009
Adams, Mandy	\$1,843.83	\$1,619.87	Bickford Wendell E & Harriet		\$195.30
Allen, Jennifer		\$81.45	Billings Georgia-Realty Trust		\$410.88
Ames, Nancy		\$201.22	Blaisdell Roger & Luellen	\$1,325.67	\$1,142.17
Ames Moblie Home Sales		\$105.98	Blaisdell Ronald		\$60.67
Ames Moblie Home Sales		\$294.91	Booker Luanne	\$284.79	\$913.31
Ames Nancy		\$238.08	Booker Richard Allen Chase	\$592.57	\$520.09
Ames Nancy		\$271.87	Sherwood Booker		\$76.80
Ames Nancy		\$89.09	Booker Sherwood & Laurie Jo		\$161.28
Ames Nancy		\$288.77	Booker Sherwood & Laurie Jo		\$81.41
Ames Nancy		\$205.82	Booker Sherwood & Laurie Jo		\$405.51
Ames Nancy		\$207.36	Booker Sherwood & Laurie Jo		\$426.24
Ames Nancy		\$211.97	Booker Sherwood & Laurie Jo		\$266.49
Ames Nancy		\$215.04	Booker Sherwood & Laurie Jo		\$79.87
Ames Nancy		\$241.15	Booker Sherwood & Laurie Jo		\$53.76
Ames Nancy		\$362.50	Booker Sherwood & Laurie Jo		\$80.64
Ames Nancy		\$310.27	Booker Sherwood & Laurie Jo		\$84.48
Ames Nancy		\$299.52	Booker Sherwood & Laurie Jo		\$60.67
Ames Nancy		\$125.34	Booker Sherwood & Laurie Jo		\$60.67
Ames Nancy		\$218.11	Booker Sherwood & Laurie Jo		\$109.05
Ames Nancy		\$279.55	Booker Sherwood & Laurie Jo		\$707.33
Ames Nancy		\$82.33	Booker Sherwood & Laurie Jo		\$72.19
Ames Nancy		\$216.58	Booker Sherwood & Laurie Jo		\$70.65
Ames Nancy		\$162.82	Booker Wayne & Soucy Amber	\$429.62	\$352.67
Ames Nancy		\$718.85	Bowers Benjamin	\$199.91	\$165.89
Ames Nancy		\$210.43	Bowers Layne B & Johnette F		\$463.26
Ames Nancy		\$251.90	Brawn Donna Brodeur		\$13.06
Ames Nancy		\$336.38	Brooks Helen M	\$596.78	\$483.84
Ames Nancy		\$227.33	Buckmam David A		\$402.43
Ames Nancy		\$221.18	Bucknam Robert & Sandra	\$232.06	
Ames Nancy		\$215.04	Burr Geoffrey		\$2,433.02
Ames Nancy		\$259.58	Butler Lori		\$141.12
Ames Nancy		\$290.30	Butterfeild Linda J		\$2,406.30
Ames Nancy		\$622.08	Buzzell Richard & Laura E		\$454.35
Ames Nancy		\$302.59	Cahill Shawn		\$248.78
Ames Stanley		\$170.50	Cardenas Jessica L Chris A		\$235.01
Antinarelli Florence		\$176.64	Carrollshaw & Kimberly & Gordon Scott		\$162.81
Auge Karen & Warner		\$270.34	Casey James		\$142.85
Bailey Larry & Frappier Tammie		\$228.86	Casey James & Madeline		\$122.88
Bardwell Christie M		\$196.61	Casey James & Madeline		\$460.19
Bartley Dianna	\$3,034.03	\$2,670.49	Chase Edwin & Rosalie	\$152.40	\$859.55
Bartley Dianna S		\$165.89	Chesley Harvey A Sr		\$72.19
Batchelder Raymond & Linda	\$1,929.93	\$1,670.55	Chesley Harvey A. Sr		\$900.71
Bean Bruce S		\$831.74	Chesley Harvey A Sr & Janice		\$15.36
Bellaire William & Janice		\$801.35	Cochran Angela		\$290.30
Bellows Richard Jr. & Crystal		\$76.03	Cook Jimmy	\$1,698.43	\$1,489.31
Bellows Richard A Jr. Crystal L		\$1,226.95	Cook Jimmy	\$154.60	\$99.84
Bernardini Nathan W	\$340.70	\$264.19	Cook Jimmy	\$196.56	\$138.24
Bernatchez Glenn & Mary		\$507.34	Cooley Linda		\$132.86
Bettis Kenneth L		\$1,105.92	Cormier James A & Silke (T/C)		\$99.35
Betts Michael Betts Sara		\$89.09	Courtney Amos R		\$331.79
Betts Michael Betts Sara		\$199.68	Crow Ron/Ames Nancy	\$367.21	



NAME	2008	2009	NAME	2008	2009
Crommett Irving A & Richard A		\$281.77	Green Tree Servicing, Llc		\$1,347.99
Crowell Stanley & Jean	\$198.39	\$1,241.09	Green Wilmont G		\$1,040.79
Crowley Richard & Penel		\$313.34	Gudis Anna Polyxeni Gudis Sotirios		\$1,556.73
Cruz Nicole		\$360.96	Halliday William And Donna		\$1,558.78
Curtis Judy	\$141.02	\$91.55	Hanson Nancy E & Jeffrey		\$720.02
Daigle Norman		\$1,389.47	Harrold Dean		\$130.56
Daigle Raymond & Pearl		\$274.94	Harrold Dean		\$119.04
Daigle Raymond & Pearl		\$239.62	Hartley Elvin & Kelly		\$905.93
Daigle Robert R	\$48.89	\$141.02	Henderson Dumont B		\$531.15
Dangler Bradley & Kelley		\$2,540.54	Henderson Dumont & Roxanne		\$185.09
Depalma Roland	\$223.23	\$156.67	Hood Scott A	\$1,406.91	\$1,362.43
Depalma Roland	\$453.11	\$350.21	Household Finance Corporation		\$1,041.48
Dixon Delwin Lee		\$24.58	Hutchinson Ruby		\$554.50
Dorr Charles V & Raejean		\$1,518.49	Inman Charlie & Shirley		\$349.28
Dostie Stephen	\$2,366.19	\$2,049.02	Ireland Errol li & Lathe Kathleen	\$728.81	\$621.47
Dostie Stephen	\$128.54	\$3,131.90	Irish Lewis & Florence	\$532.15	\$445.44
Dostie Steven G		\$2,436.11	Jacques Francis & Kathryn		\$68.35
Douglass William	\$323.91	\$434.69	Jacques Francis & Kathryn		\$735.43
Douglass William & Tonya	\$1,448.16	\$1,068.44	James Robert B & Darlene A	\$1,416.02	
Dow Kenneth	\$854.17	\$701.95	Jeness Fred	\$151.45	\$618.39
Dow Mervin L & Celia M		\$820.22	Johnson Brent D & Kimberly		\$934.81
Dow Mervin L & Celia M		\$1,561.19	Johnson Brent D & Kimberly		\$141.10
Dubay Kim M		\$306.59	Johnson Robert Jr & Gaetane		\$3,493.79
Dunton Brock	\$404.63	\$259.58	Johnson Robert Jr & Gaetane		\$1,390.08
Dyer Kevin J	\$249.52	\$360.96	Johnson Robert Jr & Gaetane		\$526.85
Eaton Tina	\$1,104.57	\$951.71	Johnson Robert Jr & Gaetane		\$144.38
Elliot Sean D & Melanie A		\$72.19	Johnson Robert S Jr		\$331.78
Elliot Sean D & Melanie A		\$58.37	Johnson Robert S Jr		\$138.24
Elwell Suzan R		\$656.79	Johnson Robert S Sr		\$142.85
Evergreen Terrace Manufactured		\$4,878.35	Johnson Wendy & David	\$83.52	\$83.52
Farrell Michael & Barbara		\$80.43	Johnston Darrold T Jr	\$1,074.94	\$953.86
Ferris Nympha		\$297.58	Johnston Jennifer		\$133.63
Fitzpatrick Andrew		\$434.38	Jonkoniec Edna J		\$328.39
Fowler Heidi L		\$1,675.78	Kelley Michael Kelley Gail		\$470.02
Fowler Heidi L		\$95.23	Kennebec Mortgage Corp	\$290.53	\$224.26
Fowler Heidi L & Marie J		\$7.68	Killam Stephen & Robin		\$271.26
Frost Mark		\$342.46	Kitchen Lawrence R		\$363.42
Fultz Larry J & Susan M		\$358.34	Kitchen Lawrence R & Ague, Karen & Warner		\$270.34
Gagnon Carol		\$132.09	Kruger, Hans J. Sr		\$90.62
Gauthier April D		\$388.61	Kruger, Hans J. Jr	\$50.58	\$4.61
Gerow Bruce & Leisa		\$343.45	Labelle, Paul Sr		\$37.80
Gerow James A		\$533.45	Ladd, Craig T.		\$442.83
Getchell Bonita		\$109.06	Lafiamme, Carrol & Valentina		\$454.35
Gifford Eldred		\$500.43	Lam, Jason & Sarah	\$1,893.01	\$1,620.48
Gilbert Brian & Cheryl	\$256.76	\$353.28	Langley, Crystal		\$330.24
Gilbert Edward R & Sheila	\$399.41	\$325.02	Laverdiere, June		\$134.40
Gilbert Edward R & Sheila		\$228.86	Lawrence, Michael		\$439.49
Giles Keith Sr & Keith Jr		\$1,293.50	Lemar, Mikeal & Jean & Lynda		\$1.60
Goodrich Alton		\$455.06	Lemieux, Gilbert & Melanie		\$1,078.73
Gordon Bryan	\$4,306.78	\$2,473.88	Lepoer, Peter, Sithra & Richard		\$138.24
Gordon Scott		\$1,531.39	Littlefield, Amy		\$1,045.40
Gordon Scott A	\$277.11	\$211.97	Long River Inc		\$6.20
Graham Marie J		\$269.72	Lund, Douglas	\$318.88	\$244.22
Green Tammy	\$381.14	\$312.73	Lund, Sarah	\$211.66	\$152.06



NAME	2008	2009	NAME	2008	2009
Lynch, David & Jayne		\$1,822.27	Pearson, Wayne & Karen		\$1,626.28
Maglaras, John li & Ann		\$1,588.91	Peavey, Dana & Darlene		\$344.99
Maietta, Brenda		\$147.45	Pelletier, Richard & Donna	\$1,231.88	\$881.05
Manson, Avis	\$146.01	\$119.19	Perkins, Bruce & Bonnie		\$520.09
Marin, Gerard		\$167.42	Pierce, Clayton, Sheena, Jake		\$230.35
Marin, Gerard & Patricia		\$370.18	Pierce, Simone		\$199.68
Marin, Leonard & Cecile	\$40.11	\$868.76	Pierce, Simone		\$236.54
Marquis, Russell Jr		\$2,327.96	Pincoske, Alyce		\$458.49
Marshall, Bette		\$1,759.95	Pisgah Properties		\$4.61
Marshall, Paul	\$2,074.21	\$1,777.15	Pisgah Properties		\$2,661.12
Martin, Louis Heirs		\$536.06	Plante, Guy C	\$408.48	\$334.23
Martin, Thomas & Kristie		\$1,405.44	Plante, Marcel R.		\$138.24
Massey, Nelson & Linda		\$1,052.62	Plante, Marcel R.		\$1,261.98
Mcallister, April		\$1,892.35	Pooler, David		\$66.81
Mcallister, Lisa	\$42.93	\$299.52	Pooler, David & Jean		\$467.56
Mcallister, Roger Jr		\$2,953.11	Porter, Mark % Robin Blow	\$545.58	\$430.08
Mccarthy, Ambrose Jr	\$213.34	\$153.60	Porter, Milton R		\$88.32
Mcgraw, Dorothea		\$571.15	Posick, Stacey		\$1,260.04
Mcgraw, Vinal Jr & Linda		\$647.88	Poulin, Leonard	\$142.87	\$89.09
Mckenney, Mark & Jeannette		\$136.94	Poulin, Leonard	\$424.77	\$347.14
Mckenney, Patricia		\$533.76	Poulin, Leonard D. Jr	\$542.23	\$440.83
Mcvay, Mitchell		\$277.40	Poulin, Ronald, James & Tina		\$728.99
Mecedo, Llc		\$296.45	Poulin, Len		\$133.63
Mecedo, Llc		\$142.08	Predham, Philip M Sr.		\$518.86
Mid Maine Invenstments Llc		\$3,623.42	Prescott, Sherry & Francis		\$292.76
Moen, William G		\$601.19	Prescott, Sherry & Francis		\$211.97
Monk, Lauris, Theresa & Barbara		\$52.99	Rankin, Martin & Janet	\$1,147.63	\$980.89
Moody, Colburn		\$679.37	Rasco, Ivy	\$1,115.92	\$941.57
Moore, Kelly		\$599.04	Reed, Richard		\$119.50
Morin, Jai	\$810.53	\$707.48	Reuman, Christopher	\$667.89	\$556.03
Morrissey, Fedora		\$1,969.15	Rice, Anthony	\$1,203.35	\$1,046.94
Morse, Ernest & Priscilla		\$416.87	Richardson, Stephen & Sandra		\$1,530.78
Mower, Lermond E. Jr	\$574.67	\$1,170.88	Roderick, Michael & Melissa Weymouth		\$173.57
Mower, Lermond E. Jr		\$20.28	Roderick, Michael & Melissa Weymouth		\$6.14
Murray, Beverly Heirs		\$649.73	Rolleston, John & George		\$930.20
Musto, David & Angela		\$178.18	Rose, Gene		\$724.88
Myers, Thelma L.	\$888.40	\$1,555.35	Rose, Charlie & Jamie Ficolora		\$356.35
Nichols, William		\$1,349.10	Ross, David Lee		\$40.39
Norris, Stewart		\$202.75	Russell, Mary		\$76.80
Nutting, Chester		\$1,179.65	Ryder, Gerald & Jean		\$202.42
O'doherty, James	\$59.94	\$208.90	Salsbury, Bruce		\$112.13
Oleyar, David		\$434.69	Salsbury, Bruce & Julie		\$141.31
Oliveira, Fernando & Ana		\$587.00	Salsbury, Bruce & Julie		\$207.36
Owner Unknown		\$72.19	Salsbury, Bruce		\$553.42
Pachowsky, Sam & Minna		\$5.37	Salsbury, Bruce		\$124.42
Pachowsky, Sam & Minna		\$230.40	Salsbury, Bruce A. Jr	\$312.17	\$235.01
Page, Kianna & Nobert	\$590.86	\$497.05	Salsbury, Bruce Jr	\$133.26	\$172.03
Palmer, Ellsworth		\$142.85	Sanders, Donald	\$1,662.95	\$1,438.62
Palmer, Ellsworth		\$168.96	Sanders, Wayne & Louise		\$431.61
Palmer, June	\$269.12	\$227.33	Sargent, Anita		\$1,036.26
Paradis, Scott		\$685.98	Scanlin, Mark	\$1,006.85	\$873.98
Parks, Daniel		\$1,205.15	Scarano, Richard		\$294.91
Patkus, Brenda		\$100.23	Shannon, Ronald		\$221.18
Patterson, Chester & Marlene		\$157.68	Sheridan Corporation		\$503.40



NAME	2008	2009	NAME	2008	2009
Shorey, Ralph & Judith		\$530.93	Wells, James	\$129.44	\$76.80
Simonson, Elizabeth		\$705.02	Wells, James	\$89.18	\$39.94
Simonson, Elizabeth Ttee		\$2,164.22	Wells, James	\$75.75	\$27.65
Skidgel, Lois		\$187.62	Wells, James	\$198.25	\$139.78
Smith, Joanna		\$106.91	Wells, James	\$72.39	\$24.58
Spencer, Vicki-jo		\$145.92	Wells, James W. Jr	\$842.59	\$875.52
St Pierre, Robert & Sue		\$1,085.34	Wells, James & Henderson, Ray	\$1,025.32	\$890.88
Stanhope, Cheryl		\$1,128.35	Weymouth, Faith & Marc		\$523.65
Stewart, Paul & Crystal		\$768.76	White, Douglas & Donna		\$137.47
Stinson, Myron		\$498.12	White, Robert Iii & Amelia	\$553.28	\$455.58
Stokes, Martha Greene		\$486.91	Wiles, Stephen & Anita		\$351.52
Susi, David & Jane	\$263.67		Wilkins, Kathleen		\$184.32
Swan, James		\$128.41	Willette, Richard Jr & Rose		\$2,550.69
Sweet, Ricky A. Sr	\$594.89	\$646.04	Williams, Herbert		\$373.25
Theriault, Steven	\$149.62	\$102.92	Williamson, Dana & Theresa		\$385.65
Thompson, Jessica & Mark Bolster Ii	\$699.28	\$1,073.66	Williamson, Jenneth & Mary		\$402.01
Thompson, John Sr. & Michele		\$479.69	Wilson, Scott & Melissa		\$96.03
Tolman, Lavada Heirs	\$860.86	\$740.35	Wishart, Vanessa		\$1,103.45
Toomey Properties Llc		\$3,779.75	Witham Dennis & Laura		\$391.91
Trott, Malcolm & Joyce		\$952.01	Witham, Lorenzo Jr		\$981.50
Turcotte, James & Rebecca		\$1,300.87	Woodard, Keith & Shirley		\$980.43
Veilleux, Stephen		\$1,457.66	Woodbury, Albert		\$338.69
Waldron, Stacey	\$219.88	\$110.59	Woodbury, Albert		\$434.38
Walker, Willard & Pearlne		\$112.66	Worth, David & Tamara		\$72.19
Ware, Richard		\$199.68	Worth, David & Tamara		\$447.89
Ware, Richard		\$195.17	Wright, Raymond & Sonya		\$186.14
Watson, Julie Ann	\$735.20	\$631.30	York, Clarence & Susan		\$208.86
Webber, Keith, Robert & Laurie		\$1,348.55	York, James Jr		\$177.10
Weiss, Stephen		\$727.29	Zawistowski, Melissa & David		\$1,012.68

UNPAID SUPPLEMENTAL TAXES

NAME	2008	2009
Betts, Michael		\$89.09
Gordon, Scott		\$1,531.39
Monks, Lauris, Theresa, & Barbara		\$52.99
Nutter, John & Deborah		\$3,416.68
Posick, Stacey		\$1,260.04
Poulin, Len	\$133.63	\$133.63

UNPAID PERSONAL PROPERTY TAXES

NAME	2007	2008	2009
Douglass, Tonya		\$30.72	\$30.72
Toomey Properties		\$289.53	\$576.00
Lucas, Jeff			\$21.50
New Dimensions Home			\$115.97
Rent-way Inc	\$253.75	\$179.71	\$147.46
Rolleston, John			\$18.43
Tillson, Leroy			\$62.98

**KEEL J. HOOD**

Certified Public Accountant

2 Burns Street - Fairfield, Maine 04937 - (207)453-2006

Town of Clinton, Maine
27 Baker St
Clinton ME 04927

In planning and performing our audit of the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Town of Clinton, Maine for the year ended June 30, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered Town of Clinton, Maine's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing and opinion on the effectiveness of the Town of Clinton, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Clinton, Maine's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, we identified the following deficiencies in internal control that we consider to be significant deficiencies.

As a part of the audit procedures a review of bank reconciliations is conducted. I noted during this review that the bank statements were not completed. Bank reconciliations are the formal documentation of significant internal control functions. The bank reconciliations agree the activity as entered into the accounting records agrees to the amounts entered to the computerized accounting system. Bank reconciliations are used to document the checking account balance and the completeness of computerized records. Timely bank reconciliations are an important part of internal control. I recommend the Town consider the need to hire additional personnel to ensure adequate time is available to perform the bank reconciliations.

The Town of Clinton, like many small maine towns, does not have enough personnel to fully segregate duties. One method to lessen the risk is to have different personnel perform each others duties. This will require additional



crosstraining. Once properly crosstrained, personnel on vacation will have their functions performed by other individuals. This process increases the likelihood that malfeasance will be brought to light. Another method of lessening the risk is to increase oversight. I recommend the Board of Selectmen regularly review the bank statements and related reconciliations.

This information is intended solely for the information and use of the Governing Board and management of Town of Clinton, Maine and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Keel J. Hood, CPA.



TOWN OF CLINTON, MAINE
ANNUAL FINANCIAL REPORT
with Independent Auditors Report
For the Year Ending June 30, 2009



TOWN OF CLINTON, MAINE
ANNUAL FINANCIAL REPORT
Year Ended June 30, 2009

Table of Contents

	Statement
Independent Auditors Report	
Management's Discussion and Analysis	
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets	1
Statement of Activities	2
Fund Financial Statements	
Balance Sheet - Governmental Funds	3
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	4
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	5
Statement of Fiduciary Net Assets	6
Statement of Changes in Fiduciary Net Assets	7
Notes to the Financial Statements	
	Schedule
Required Supplementary Information	
Budgetary Comparison Schedule - General Fund	1

**KEEL J. HOOD**

Certified Public Accountant

2 Burns Street - Fairfield, Maine 04937 - (207)453-2006

INDEPENDENT AUDITORS REPORT

Board of Selectmen
Town of Clinton
Clinton, Maine

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, of Town of Clinton, Maine, as of and for the year ended June 30, 2009, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Clinton, Maine's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information, of the Town of Clinton, Maine as of June 30, 2009, and the respective changes in financial position, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

January 23, 2009



Statement 1

TOWN OF CLINTON, MAINE
Statement of Net Assets
June 30, 2009

ASSETS	Governmental Activities
Current Assets:	
Cash	\$ 518,776
Cash certificates of deposit	936,224
Receivables:	
Taxes	139,165
Liens	33,742
Accounts	34,822
Ambulance	28,874
Tax acquired property	4
Total Current Assets	<u>1,691,607</u>
Noncurrent Assets:	
Capital assets net	10,518,477
Total Assets	<u>12,210,084</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	4,672
Due to fiduciary fund	2,394
Accrued compensated absences	10,806
Other governments	10,957
Notes payable	37,100
Total Current Liabilities	<u>65,929</u>
Noncurrent Liabilities:	
Notes payable	111,300
Total Liabilities	<u>177,229</u>
NET ASSETS	
Invested in capital assets, net of related debt	10,370,077
Restricted	186,741
Unrestricted	1,476,037
Total net assets	<u>\$ 12,032,855</u>

The accompanying notes to the financial statements are an integral part of this statement.
page 2



Statement 2

TOWN OF CLINTON, MAINE
Statement of Activities
For the Year Ended June 30, 2009

Function/Programs	Program Revenues				Net (Expense) Revenues
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating grants and contributions</u>	<u>Capital grants and contributions</u>	
Governmental activities:	\$				
General government	248,566	27,904			(220,662)
Public safety	667,510	112,988			(554,522)
Public works	780,338	2	61,060		(719,336)
Health and sanitation	423,470	258,363	8,483		(156,624)
Special assessments	1,470,782				(1,470,782)
General assistance					0
Leisure services	67,115	120,085	1,840		54,810
Cemeteries	9,708				(9,708)
Unclassified	377	3,109			2,732
Debt service	20,642				(20,642)
Total governmental activities	3,688,508	522,451	71,323	0	(3,094,734)

Governmental
Activities

Net (expense) / revenue

General revenues:

Property taxes	1,950,201
Excise taxes	454,856
Interest and costs on taxes	17,712

Intergovernmental:

State revenue sharing	285,531
Homestead exemption	82,330
Tree growth	5,423
Veterans exemption	1,271

Miscellaneous

Unrestricted interest	22,049
-----------------------	--------

Donations	31,565
-----------	--------

Loss on Sale of town property	274
-------------------------------	-----

	(6,397)
--	---------

Total general revenues	2,844,815
------------------------	-----------

Change in Net Assets	(249,919)
----------------------	-----------

Net Assets - beginning	12,282,774
------------------------	------------

Net Assets - ending	\$ 12,032,855
---------------------	---------------

The accompanying notes to the financial statements are an integral part of this statement.

page 3



Statement 3

TOWN OF CLINTON, MAINE
Balance Sheet
Governmental Funds
June 30, 2009

ASSETS	General Fund	Special Revenue Fund	Other Governmental	Total Governmental Funds
Cash	\$ 518,183	\$ 594	\$	\$ 518,777
Cash - certificates of deposits	889,606	246,618		936,224
Receivables				
Taxes	139,165			139,165
Liens	33,742			33,742
Accounts	34,822			34,822
Other governments	28,874			28,874
Tax acquired property	4			4
Internal balances	(242,203)	134,431	105,377	(2,395)
Total Assets	1,202,193	381,643	105,377	1,689,213
LIABILITIES				
Accounts payable	4,672			4,672
Accrued compensated absences	10,806			10,806
Due to other governments	10,957			10,957
Deferred property taxes	101,700			101,700
Total Liabilities	128,135	0	0	128,135
FUND BALANCES				
Fund Balances				
Reserved:				
Capital purchases		186,741		186,741
Unreserved:				
Undesignated	1,074,058	194,902	105,377	1,374,337
Total Fund Equity	1,074,058	381,643	105,377	1,561,078
Total Liabilities and Fund Equity	\$ 1,302,193	\$ 381,643	\$ 105,377	\$
Amounts reported for governmental activities in the statement of net assets are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.				10,518,477
Other long-term assets are not available to pay for current-periods expenditures and therefore are deferred in the funds.				101,700
Long-term liabilities, including bonds, notes and leases payable, are not due and payable in the current period and therefore are not reported in the funds.				
Notes payable				(148,400)
Net assets of governmental activities				\$ 12,032,855

The accompanying notes to the financial statements are an integral part of this statement
page 4



Statement 4

TOWN OF CLINTON, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2009

	General Fund	Special Revenue Fund	Other Governmental	Total Governmental Funds
Revenues:				
Taxes	\$ 2,415,068	\$	\$	\$ 2,415,068
Intergovernmental	445,878		119,425	565,303
Interest	23,877	7,687		31,564
Charges for services	399,917			399,917
Miscellaneous	25,158	274		25,432
Total Revenues	<u>3,309,898</u>	<u>7,961</u>	<u>119,425</u>	<u>3,437,284</u>
Expenditures:				
Current:				
General government	242,581			242,581
Public safety	616,753	5,888	119,425	742,066
Public works	562,357			562,357
Health and sanitation	417,487			417,487
Special assessments	1,470,782			1,470,782
Leisure services	65,497	513		66,010
Cemeteries	9,708			9,708
Unclassified	377			377
Debt service	57,742			57,742
Total Expenditures	<u>3,443,284</u>	<u>6,401</u>	<u>119,425</u>	<u>3,569,110</u>
Excess of Revenues Over (Under) Expenditures	<u>(133,386)</u>	<u>1,560</u>	<u>0</u>	<u>(131,826)</u>
Other Financing Sources (Uses)				
Operating Transfers in (out)	(19,000)		19,000	0
Net Change in fund balances	<u>(152,386)</u>	<u>1,560</u>	<u>19,000</u>	<u>(131,826)</u>
Fund Balances - beginning	<u>1,226,444</u>	<u>380,083</u>	<u>86,377</u>	<u>1,692,904</u>
Fund Balances - ending	<u>\$ 1,074,058</u>	<u>\$ 381,643</u>	<u>\$ 105,377</u>	<u>\$ 1,561,078</u>



Statement 5

TOWN OF CLINTON, MAINE
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances
Of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2009

Net change in fund balances - total governmental funds \$ (131,826)
Amounts reported for governmental activities in the
Statement of Activities are different because:

Governmental funds report capital outlays as expenditures.
While governmental activities report depreciation expense to
allocate those expenditures over the life of the assets:

Depreciation expense	(1297,394)
Capital asset purchase capitalized	140,898
Depreciation on sold asset	12,793
Removal of sold asset	(19,190)

Repayment of debt principal is an expenditure in
the governmental funds, but the repayment
reduces long-term liabilities in the Statement
of Net Assets:

Capital note obligation principal payment	37,100
-------------------------------------------	--------

Revenues in the Statement of Activities that do not provide
current financial resources are not reported as revenues
in the funds:

Deferred property tax revenue	7,700
-------------------------------	-------

Change in Net Assets of Governmental Activities	\$ (249,919)
-------------------------------------------------	-------------------------

The accompanying notes to the financial statements are an integral part of this statement.

page 6



Statement 6

TOWN OF CLINTON, MAINE
Statement of Net Assets
Fiduciary Fund
June 30, 2009

	Private Purpose <u>Trust Fund</u>
ASSETS	
Investments	\$ 277,648
Due to other governmental funds	2,394
Total Assets	<u>280,042</u>
NET ASSETS	
Held in Trust	280,042
Total Liabilities	<u>\$ 280,042</u>



Statement 7

TOWN OF CLINTON, MAINE
Statement of Changes in Fiduciary Net Assets
June 30, 2009

	Private Purpose <u>Trust Fund</u>
Revenues:	
Interest and dividends	\$ 9,896
Total Additions	<u>9,896</u>
Deductions:	
Loss on investments	73,808
Total Deductions	<u>73,808</u>
Change in Net Assets	(63,912)
Net Assets - beginning of year	<u>343,954</u>
Net Assets - end of year	<u>\$ 280,042</u>



TOWN OF CLINTON, MAINE
Notes to Combined Financial Statements
June 30, 2009

1. Summary of Significant Accounting Policies

The Town of Clinton was incorporated in 1795 under the laws of the State of Massachusetts. The Town operates under the Town Manager/Board of Selectmen/Town Meeting form of government.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so. The more significant accounting policies established in GAAP and used by the Town are discussed below.

A. Reporting Entity

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit is made by applying the criteria set forth in GAAP which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there were no potential component units required to be included in this report.

B. Government-wide and Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with



a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Licenses, permits, fees, excise taxes and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Interest income and charges for services are recorded as revenues when earned, since they are measurable and available.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.



Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed.

The Town reports the following major governmental fund:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the Town reports the following fund types:

Fiduciary Funds

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Private-purpose trust funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

D. Capital Assets

Capital assets, which include property, plant, and equipment are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$10,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical costs or estimated historical cost if purchased or constructed. Donated capital assets are



recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives ranging from 3 to 50 years.

E. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, if material, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, if material, are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

F. Fund Equity

Reserved fund balance indicates that a portion of the fund balance is legally or otherwise segregated for a specific future use, and is indicated by the title of each reserve listed in the balance sheet. Unreserved-designated fund balances indicate amounts which either are required to be carried forward by law or contractual agreement, or which the Town has voted to carry forward.

H. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. Budgetary Accounting

A budget is formally adopted for the General Fund, only, through the passage of a Town warrant, and is prepared on a basis consistent with generally accepted accounting principles.



In the General Fund, the level of control (level at which expenditures may not exceed budget and applied revenues) is the accounts within each department. Unexpended appropriations and unexpended revenues are lapsed at the close of the year. Once adopted, the budget can only be amended by the townspeople at a special Town meeting.

3. Deposits and Investments

The Town's policy is to invest all available funds at the highest possible rates, in conformance with legal and administrative guidelines, while avoiding unreasonable risk.

Custodial credit risk is the risk that, in the event of a bank failure, the Town's deposits might not be recovered. The Town does not have a deposit policy for custodial risk, nor does the Town have an investment policy.

A. Deposits

As of June 30, 2009, the Town's carrying amount of deposits was \$1,455,000. For purposes of classifying categories of custodial risk, the bank balances of the Town's deposits as of June 30, 2009 were entirely insured or collateralized with securities held by the Town's agent in the Town's name.

B. Investments

Maine statutes authorize the Town to invest in obligations of US Treasury and US Agencies, repurchase agreements, and certain corporate stocks and bonds. The Town's investments of \$341,560 are categorized as insured or registered, or securities held by the Town or its agent in the Town's name. The Town of Clinton does not have an investment policy. The Town's investments are reported at fair value which is determined by the last reported sales

price as follows:	<u>Fiduciary Funds</u>	<u>Fair Value</u>
	American Bond Fund	\$ 51,109
	American Capital Inc	22,345
	American Cap World	31,346
	American Fundamental	19,629
	American Growth Fund	29,193
	American Income Fund	21,174
	American Investment Co	19,567
	American New World A	24,270
	Putnam funds CI-A	12,097
	Money Market	46,918
	Total	\$ <u>277,648</u>

4. Operating Property

Operating and nonoperating property are recorded at cost or, in the case of contributed property, at the fair market value at the date of acquisition. Depreciation is computed on the straight line method based upon the estimated useful lives of the assets as follows:



4. Operating Property, continued

Governmental Activities:	Balance July 1, 2008	Increases	Decreases	Balance June 30, 2009
Assets not being depreciated				
Land and easements \$	56,300	\$ 119,425	\$	175,725
Assets being depreciated				
Buildings	937,504			937,504
Vehicles	770,655	21,473	19,190	772,938
Equipment	136,833			136,833
Infrastructure	16,029,668			16,029,668
	<u>17,930,960</u>	<u>140,898</u>	<u>19,190</u>	<u>18,052,668</u>
Less accumulated depreciation				
Buildings	233,038	22,705		255,743
Vehicles	605,039	54,505	12,793	646,751
Equipment	116,010	6,455		122,465
Infrastructure	6,295,503	213,729		6,509,232
	<u>7,249,590</u>	<u>297,394</u>	<u>12,793</u>	<u>7,534,191</u>
Capital Assets, net \$	<u>10,681,370</u>	<u>(156,496)</u>	<u>6,397</u>	<u>10,518,477</u>
Depreciation Expense:				
General government	\$	5,985		
Public works		217,979		
Public safety		66,342		
Health and sanitation		5,983		
Leisure services		1,105		
		<u>297,394</u>		

5. Property Tax

Property taxes for the year were committed on August 26, 2008, on the assessed value listed as of April 1, 2008, for all taxable real and personal property located in the Town. Payment of taxes was due at the date of commitment with interest at 7.00% on all tax bills unpaid as of October 1, 2008 and April 1, 2009. Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2008 upon which the levy for the year ended June 30, 2009, was based, was \$126,612,700. This assessed value was 100% of the estimated market value.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

6. Statutory Debt Limits

In accordance with 30-A MRS.A, Section 5702, as amended, no municipality shall incur debt for specified purposes in excess of 15 percent of the state valuation of such municipality. At June 30, 2009, the Town was in compliance with these regulations.



7. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 2009:

General Long-term Debt

Long-term debt payable at July 1, 2008	\$	185,500
Debt Retired		(37,100)
Debt Proceeds		0
Long-term debt payable at June 30, 2009	\$	<u>148,400</u>
Interest Paid		<u>5,417</u>

Long-term debt payable at June 30, 2009 is comprised of the following:

	Interest rate	Final maturity date	Balance end of year
<u>General Long-term Debt</u>			
General obligation bond	Various	2012	\$ 148,400
			<u>\$ 148,400</u>

The annual requirement to amortize all long-term debt outstanding as of June 30, 2009 are as follows:

Year	<u>General Long-term Debt</u>	
	Principal	Interest
2010	\$ 37,100	\$ 4,341
2011	37,100	3,158
2012	37,100	1,906
2013	37,100	640
Total	<u>\$ 148,400</u>	<u>\$ 10,045</u>

8. Undesignated General Fund Fund Equity

The undesignated General Fund fund equity reflected a change for the current year as follows:

Balance - July 1, 2008	\$	1,187,723
Increase (Decrease):		
Estimated under actual revenues		26,231
Appropriations over expenditures		226,104
Utilization per town vote		<u>(366,000)</u>
Net Increase (Decrease)		<u>(113,665)</u>
Balance - June 30, 2009	\$	<u><u>1,074,058</u></u>

9. Special Revenue Fund Fund Equity

Special Revenue Fund designated fund equity as of June 30, 2009 consists of the following:

Economic Development	\$	194,308
Library Donations		186,742
Library Fund		<u>593</u>
Totals \$		<u><u>381,643</u></u>



10. Capital Projects Fund Designated Fund Equity

Capital Projects Fund designated fund equity as of June 30, 2009 consists of the following:

Equipment Fund	\$	105,377
		<u>105,377</u>

11. Overlapping Debt

The Town is liable for its proportional share of any defaulted debt issued by entities of which it is a member. The overlapping bonded debt applicable to the Town at year-end, consists of the following:

<u>Entity</u>	<u>Total</u>	<u>Town's Share</u>	<u>Percentage</u>
MSAD #49	\$ 2,267,780	\$ 461,947	20.37%
Kennebec County	\$ 1,783,688	\$ 28,539	1.60%

12. Interfund Balances

Individual interfund receivable and payable balances at June 30, 2009, were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$	\$ 242,203
Special Revenue Fund	134,431	
Other governmental funds	105,377	
Trust Fund	2,395	
Totals	\$ <u>242,203</u>	\$ <u>242,203</u>

13. Risk Management

The Town of Clinton is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage for part of its risk management. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated.

In determining claims, events that might create claims but for which none have been reported, are considered. The Town's management estimates that the amount of actual or potential claims against the Town as of June 30, 2009, will not materially affect the financial condition of the Town.



Schedule 1

TOWN OF CLINTON, MAINE
Budget Comparison Schedule
General Fund
For the year ended June 30, 2009

	<u>Budgeted Amounts</u>			<u>Variance with final budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:	\$	\$	\$	\$
Taxes	2,420,356	2,420,356	2,415,068	(5,288)
Intergovernmental	501,534	501,534	445,878	(55,656)
Interest	11,000	11,000	23,877	12,877
Charges for services	370,550	371,499	399,917	28,418
Miscellaneous	18,000	18,000	25,158	7,158
Total revenues	<u>3,321,440</u>	<u>3,322,389</u>	<u>3,309,898</u>	<u>(12,491)</u>
Expenditures:				
Current:				
General government	250,861	251,810	242,581	9,229
Public safety	625,242	650,242	616,753	33,489
Public works	575,930	610,930	562,357	48,573
Health and sanitation	445,905	445,905	417,487	28,418
Special assessments	1,561,417	1,561,417	1,470,782	90,635
Leisure services	67,365	67,365	65,497	1,868
Cemeterics	11,556	11,556	9,703	1,848
Unclassified	500	500	377	123
Debt service	76,664	60,664	57,742	2,922
Total expenditures	<u>3,615,440</u>	<u>3,660,389</u>	<u>3,443,284</u>	<u>217,105</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(294,000)</u>	<u>(338,000)</u>	<u>(133,386)</u>	<u>204,614</u>
Other Financing Sources				
Operating transfers in	<u>(28,000)</u>	<u>(28,000)</u>	<u>(19,000)</u>	<u>(9,000)</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources	<u>(322,000)</u>	<u>(366,000)</u>	<u>(152,386)</u>	<u>195,614</u>
Fund Balance - beginning	<u>1,226,444</u>	<u>1,226,444</u>	<u>1,226,444</u>	<u>0</u>
Fund Balance - ending	<u>\$ 904,444</u>	<u>\$ 860,444</u>	<u>\$ 1,074,058</u>	<u>\$ 195,614</u>

The accompanying notes to the financial statements are an integral part of this statement.
page 17



ADMINISTRATIVE

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Full Time	\$ 52,450	\$ 57,128	\$ 60,591	\$ 26,980	\$ 61,216
Part Time	\$ 26,100	\$ 11,680			\$ 13,000
Overtime	\$ 250	\$ 2,073	\$ 2,361	\$ 1,718	\$ 2,384
Ballot Clerks	\$ 2,500				
Selectmen	\$ 9,300	\$ 9,300	\$ 9,300	\$ 4,650	\$ 9,300
Town Manager	\$ 46,700	\$ 47,959	\$ 49,393	\$ 22,436	\$ 43,050
Audit	\$ 3,100	\$ 3,300	\$ 3,900		\$ 4,000
Benefits	\$ 12,150				
Social Security Match		\$ 8,075	\$ 7,542	\$ 3,514	\$ 7,828
Medicare Match		\$ 1,888	\$ 1,764	\$ 822	\$ 1,831
Simple IRA Match		\$ 1,690	\$ 1,963	\$ 887	\$ 3,275
Disability		\$ 1,013	\$ 1,152	\$ 360	\$ 2,075
Health Insurance		\$ 7,123	\$ 7,658	\$ 2,997	\$ 16,004
Telephone	\$ 5,880	\$ 6,000	\$ 6,200	\$ 2,098	\$ 6,200
Printing	\$ 4,600	\$ 1,200	\$ 1,400	\$ 1,197	\$ 1,801
Postage	\$ 8,100	\$ 8,500	\$ 8,800	\$ 4,252	\$ 8,800
Advertising	\$ 800	\$ 1,000	\$ 1,200	\$ 859	\$ 1,200
Dues & Subscriptions	\$ 700	\$ 670	\$ 750	\$ 220	\$ 750
Office Supplies	\$ 4,300	\$ 4,800	\$ 5,000	\$ 1,847	\$ 5,000
MMA Membership	\$ 3,100	\$ 3,200	\$ 3,400		\$ 3,400
Copier Maint./Lease	\$ 2,336	\$ 2,828	\$ 3,000	\$ 1,225	\$ 3,000
Travel Expense	\$ 1,000	\$ 2,600	\$ 2,795	\$ 1,405	\$ 2,795
Training	\$ 1,500	\$ 1,710	\$ 1,850	\$ 383	\$ 1,850
Town Meeting	\$ 1,050				
Computer/Maint/Software	\$ 6,000	\$ 6,600	\$ 8,000	\$ 7,900	\$ 8,000
Tax Mailer/Checks	\$ 2,500	\$ 2,800	\$ 3,000	\$ 1,430	\$ 3,000
Web Site		\$ 750	\$ 700		\$ 700
Assessing Services	\$ 16,800	\$ 17,235	\$ 18,200	\$ 9,415	\$ 19,415
Registry of Deeds	\$ 4,000	\$ 4,600	\$ 5,000	\$ 3,276	\$ 5,000
Legal Services	\$ 8,000	\$ 8,000	\$ 8,000	\$ 387	\$ 8,000
KVCOG Membership	\$ 3,858				
Computers / Printers	\$ 1,000	\$ 1,000	\$ 1,000	\$ 366	\$ 1,000
TOTAL	\$ 228,074	\$ 224,722	\$ 223,919	\$ 100,624	\$ 243,874

TOWN HALL

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Heating Fuel	\$ 3,500	\$ 4,000	\$ 4,355	\$ 329	\$ 4,320
Electric	\$ 4,150	\$ 4,600	\$ 4,224	\$ 1,584	\$ 4,340
Furniture	\$ 1,000	\$ 1,000	\$ 400		\$ 400
Water & Sewer	\$ 780	\$ 678	\$ 678	\$ 284	\$ 678
Building Maint. & Grounds	\$ 5,100	\$ 4,700	\$ 5,300	\$ 1,913	\$ 5,600
TOTAL	\$ 14,530	\$ 14,978	\$ 14,957	\$ 4,110	\$ 15,338



FIRE/EMS DEPARTMENT

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Full Time/Officer Wages	\$ 126,649	\$ 129,562	\$ 134,745	\$ 63,085	\$ 135,362
Call Wages/Officer Wages	\$ 31,000	\$ 31,713	\$ 28,000	\$ 6,720	\$ 25,000
Benefits	\$ 23,963				
Social Security Match		\$ 10,840	\$ 11,153	\$ 4,569	\$ 11,022
Medicare Match		\$ 2,536	\$ 2,609	\$ 1,068	\$ 2,578
Simple IRA Match		\$ 3,887	\$ 4,043	\$ 1,028	\$ 4,061
Disability		\$ 2,462	\$ 2,562	\$ 776	\$ 2,572
Health Insurance		\$ 28,260	\$ 30,212	\$ 11,989	\$ 32,008
Vacation Coverage	\$ 6,549	\$ 7,135	\$ 8,498	\$ 1,927	\$ 7,786
Training Wages	\$ 3,935	\$ 4,026	\$ 4,000	\$ 832	\$ 4,000
Holiday Pay	\$ 865	\$ 797	\$ 943	\$ 105	\$ 911
Sick Time Coverage	\$ 1,500	\$ 1,600	\$ 1,700		\$ 1,700
Telephone	\$ 1,500	\$ 2,300	\$ 2,200	\$ 686	\$ 2,000
Heating Fuel	\$ 5,500	\$ 6,500	\$ 7,300	\$ 1,259	\$ 7,600
Electricity	\$ 3,300	\$ 3,630	\$ 3,500	\$ 1,268	\$ 3,300
Advertising	\$ 250	\$ 250			
Dues & Subscriptions	\$ 80	\$ 85	\$ 85	\$ -	\$ 90
Training Tuition/Supplies	\$ 2,800	\$ 2,800	\$ 2,600	\$ 694	\$ 2,200
Cleaning Supplies	\$ 400	\$ 400	\$ 350	\$ 24	\$ 400
Licensing Fees	\$ 510	\$ 510	\$ 510	\$ 350	\$ 510
Medical Supplies	\$ 3,600	\$ 3,700	\$ 3,000	\$ 1,037	\$ 3,200
Diesel/Gas	\$ 3,200	\$ 5,000	\$ 5,328	\$ 1,198	\$ 4,800
Uniform Allowance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 238	\$ 1,000
Fire Suppression Supplies	\$ 600	\$ 650	\$ 650	\$ -	\$ 650
Misc. Supplies	\$ 100	\$ 100	\$ 50	\$ -	\$ 50
Water & Sewer	\$ 650	\$ 650	\$ 650	\$ 256	\$ 600
Medical Evals/TB Testing	\$ 300	\$ 300	\$ 200	\$ -	\$ 200
Fire Hydrants 66 each		\$ 50,800	\$ 50,800	\$ 25,400	\$ 50,800
Ambulance Billing	\$ 5,700	\$ 5,700	\$ 5,700	\$ 2,014	\$ 5,700
Building/Grounds Maint	\$ 1,000	\$ 1,100	\$ 800	\$ 22	\$ 800
Equipment Maint./Supply	\$ 5,500	\$ 5,500	\$ 5,000	\$ 1,202	\$ 5,000
Vehicle Maint./Supply	\$ 6,000	\$ 6,000	\$ 5,000	\$ 5,488	\$ 6,000
Pagers	\$ 1,200				
Radios	\$ 1,400	\$ 1,500			
Hose	\$ 1,000				
23 Dual Frequency Pagers	\$ 9,000				
3-Sets Turn Out Gear		\$ 4,500			
Computer					\$ -
TOTAL	\$ 249,051	\$ 325,793	\$ 323,188	\$ 133,235	\$ 321,900

**E-911 FIRE / POLICE DISPATCH**

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	12/10/2009 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Waterville Dispatch Fee	\$ 12,000	\$ 12,000	\$ 12,000	\$ 6,000	\$ 12,000
Somerset County PSAP Fee	\$ 8,350	\$ 3,500	\$ 3,500	\$ -	\$ 4,175
TOTAL	\$ 20,350	\$ 15,500	\$ 15,500	\$ 6,000	\$ 16,175

POLICE

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Full Time	\$ 102,650	\$ 102,052	\$ 106,135	\$ 49,347	\$ 107,198
Part Time	\$ 10,400	\$ 10,400			
Overtime	\$ 5,800	\$ 5,800	\$ 6,771	\$ 2,463	\$ 6,839
Benefits	\$ 19,164				
Social Security Match		\$ 7,332	\$ 7,001	\$ 3,243	\$ 7,067
Medicare Match		\$ 1,715	\$ 1,638	\$ 759	\$ 1,653
Simple IRA Match		\$ 2,187	\$ 2,160	\$ 496	\$ 2,181
Disability		\$ 1,192	\$ 1,239	\$ 357	\$ 1,253
Health Insurance		\$ 14,130	\$ 15,106	\$ 5,995	\$ 16,004
Vacation Pay	\$ 2,660				
Sick Pay	\$ 1,406				
Cell Phones	\$ 1,040	\$ 1,000	\$ 845	\$ 588	\$ 1,000
Printing	\$ 630	\$ 468	\$ 755	\$ 200	\$ 605
Ads & Notices	\$ 700	\$ 500	\$ 600		\$ 500
Dues	\$ 350	\$ 425	\$ 425	\$ 81	\$ 425
Copier Maint.	\$ 100				
Copier Supplies	\$ 150				
Training	\$ 2,431	\$ 2,431	\$ 1,520	\$ 801	\$ 1,520
Equipment/Radio	\$ 3,085	\$ 1,700	\$ 3,700	\$ 768	\$ 4,120
Fuel	\$ 9,708	\$ 9,708	\$ 10,500	\$ 2,525	\$ 10,000
Clothing	\$ 2,500	\$ 2,500	\$ 2,500	\$ 347	\$ 2,500
Employee Testing	\$ 1,500	\$ 1,000	\$ 1,000	\$ 826	\$ 500
Misc. Supplies	\$ 405	\$ 400	\$ 500	\$ 123	\$ 500
Pager	\$ 482	\$ 481			
Office Equip.	\$ 200	\$ 200	\$ 200		\$ 200
Software Contract	\$ 4,225	\$ 4,965	\$ 4,965		\$ 4,965
Internet	\$ 420	\$ 420	\$ 456	\$ 160	\$ 480
Equip. Maint	\$ 1,700	\$ 1,700	\$ 2,190	\$ 230	\$ 1,700
Vehicle Maint.	\$ 3,500	\$ 2,500	\$ 5,000	\$ 2,607	\$ 3,996
Cruiser		\$ 25,000			
TOTAL	\$ 175,206	\$ 200,206	\$ 175,206	\$ 71,916	\$ 175,206



HIGHWAY DEPARTMENT

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Full Time	\$ 30,059	\$ 30,784	\$ 32,032	\$ 14,637	\$ 32,353
Part Time	\$ 10,000	\$ 14,124	\$ 14,700	\$ 1,004	\$ -
Overtime	\$ 3,000	\$ 4,077	\$ 4,148	\$ 566	\$ 4,000
Benefits	\$ 6,200				
Social Security Match		\$ 3,038	\$ 3,155	\$ 1,033	\$ 2,253
Medicare Match		\$ 711	\$ 738	\$ 242	\$ 528
Simple IRA Match		\$ 1,004	\$ 1,031	\$ 460	\$ 1,090
Disability		\$ 586	\$ 610	\$ 178	\$ 616
Health Insurance		\$ 7,065	\$ 7,553	\$ 2,998	\$ 8,002
Telephone	\$ 800	\$ 816	\$ 840	\$ 406	\$ 960
Ads & Notices	\$ 500	\$ 500			
Training	\$ 200	\$ 200	\$ 210		\$ 210
Fuel Oil/Grease/Hydrol	\$ 5,900	\$ 7,080	\$ 7,200	\$ 2,515	\$ 7,200
Uniforms	\$ 950	\$ 595	\$ 590	\$ 251	\$ 255
Hand Tools	\$ 400	\$ 400	\$ 300	\$ 165	\$ 400
Electric,Sand/Salt Shed	\$ 400	\$ 400	\$ 400		\$ 400
Rent/Hire/Lease	\$ 7,600	\$ 8,000	\$ 6,000		\$ 8,030
Misc. Supplies	\$ 500	\$ 500	\$ 400	\$ 452	\$ 500
Sweeping	\$ 1,800	\$ 2,000	\$ 2,070		\$ 2,070
Sidewalks	\$ 300	\$ 300	\$ 300		\$ 300
Grading	\$ 1,000	\$ 1,000			
Building Maint	\$ 500	\$ 500	\$ 1,630	\$ 1,702	\$ 1,640
Equip. Repairs	\$ 5,000	\$ 6,000	\$ 6,000	\$ 3,170	\$ 7,000
Culverts	\$ 4,000	\$ 4,500	\$ 3,000		\$ 4,000
Cold Patch	\$ 3,000	\$ 3,500	\$ 3,500	\$ 2,192	\$ 3,500
Crosswalk Striping	\$ 500	\$ 500	\$ 500	\$ 108	\$ 500
Road Signs	\$ 1,000	\$ 1,000	\$ 1,000	\$ 424	\$ 1,000
Calcium	\$ 2,000	\$ 11,250	\$ 11,200	\$ 3,775	\$ 11,200
Gravel	\$ 11,000	\$ 11,000	\$ 9,000	\$ 10,076	\$ 11,000
Snowplow Contract	\$ 180,000	\$ 185,400	\$ 190,462	\$ 90,154	\$ 196,176
Salt	\$ 10,600	\$ 24,600	\$ 27,104	\$ 6,953	\$ 28,800
Brush/Limb Removal	\$ 6,000	\$ 6,000	\$ 4,000	\$ 3,695	\$ 6,000
Ditching	\$ 8,500	\$ 8,500	\$ 7,000	\$ 5,390	\$ 7,500
Driveways	\$ 5,000	\$ 5,000	\$ 4,000	\$ 2,060	\$ 4,000
Paving	\$ 12,332				
Salt/Sand Shed	\$ 36,339				
TOTAL	\$ 355,380	\$ 350,930	\$ 350,673	\$ 154,606	\$ 351,483



CODE ENFORCEMENT

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Part Time	\$ 23,190	\$ 19,861	\$ 19,486	\$ 6,790	\$ 19,677
Soc Sec Match		\$ 1,451	\$ 1,209	\$ 193	\$ 1,220
Medicare Match		\$ 340	\$ 283	\$ 45	\$ 286
Telephone		\$ 300			
Supplies		\$ 75			
Travel		\$ 1,326	\$ 1,358	\$ 279	\$ 817
Training		\$ 40	\$ 85	\$ -	\$ -
TOTAL	\$ 23,190	\$ 23,393	\$ 22,421	\$ 7,307	\$ 22,000

PLANNING BOARD

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	12/10/2009 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Planning	\$ 500	\$ 500	\$ 1,000	\$ 517	\$ 740
TOTAL	\$ 500	\$ 500	\$ 1,000	\$ 517	\$ 740

LIBRARY

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Part Time	\$ 29,355	\$ 31,800	\$ 32,692	\$ 15,403	\$ 32,649
Vacation	\$ 450	\$ 600	\$ 700	\$ -	\$ 700
Holiday	\$ 250	\$ 640	\$ 675	\$ 674	\$ 675
Social Security Match		\$ 2,049	\$ 2,113	\$ 997	\$ 2,110
Medicare Match		\$ 480	\$ 494	\$ 233	\$ 496
Telephone	\$ 80	\$ 80	\$ 60	\$ 32	\$ 60
Heat	\$ 2,800	\$ 5,000	\$ 4,800	\$ 644	\$ 4,000
Electricity	\$ 1,200	\$ 1,200	\$ 1,200	\$ 517	\$ 1,400
Postage	\$ 150	\$ 150	\$ 100	\$ 2	\$ 50
Ads/Notices	\$ 50	\$ 50	\$ 50	\$ 5	\$ -
Dues	\$ 135	\$ 135	\$ 135	\$ -	\$ 65
Office Supplies	\$ 1,100	\$ 1,000	\$ 800	\$ 590	\$ 800
Copier	\$ 600	\$ 500	\$ 200	\$ -	\$ 175
Travel	\$ 100	\$ 100	\$ 50	\$ 42	\$ 75
Training	\$ 150	\$ 150	\$ 150	\$ -	\$ 75
Cleaning Supplies	\$ 250	\$ 250	\$ 200	\$ 89	\$ 200
Books	\$ 4,115	\$ 3,750	\$ 4,000	\$ 2,526	\$ 4,500
Magazines	\$ 500	\$ 500	\$ 400	\$ 190	\$ 250
Child/Adult Programs	\$ 200	\$ 200	\$ 200	\$ 120	\$ 250
Misc.	\$ 500	\$ 200	\$ 100	\$ -	\$ -
Computer Supplies	\$ 250	\$ 200	\$ 150	\$ -	\$ 125
Water & Sewer	\$ 480	\$ 450	\$ 500	\$ 300	\$ 600
Contract Maint.	\$ 500	\$ 500	\$ 500	\$ 132	\$ 500
Building/Grounds	\$ 900	\$ 651	\$ 700	\$ 275	\$ 700
TOTAL	\$ 44,115	\$ 50,635	\$ 50,969	\$ 22,771	\$ 50,455



TRANSFER STATION

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Full Time	\$ 75,610	\$ 77,418	\$ 80,539	\$ 37,928	\$ 79,248
Part Time	\$ 5,200	\$ 5,320	\$ 5,533	\$ 1,603	\$ 5,590
Overtime	\$ 1,000	\$ 1,000	\$ 1,250	\$ 947	\$ 1,500
Benefits	\$ 17,262				
Social Security Match		\$ 5,192	\$ 5,414	\$ 2,548	\$ 5,353
Medicare Match		\$ 1,215	\$ 1,267	\$ 596	\$ 1,252
Simple IRA Match		\$ 2,353	\$ 2,417	\$ 624	\$ 2,423
Disability		\$ 1,473	\$ 1,545	\$ 283	\$ 1,507
Health Insurance		\$ 21,195	\$ 22,659	\$ 8,392	\$ 24,006
Electricity	\$ 6,500	\$ 6,700	\$ 6,000	\$ 1,654	\$ 6,189
Advertising/Notices	\$ 250	\$ 250	\$ 250		\$ 250
Dues	\$ 500	\$ 500	\$ 500		\$ 4,100
Supplies	\$ 550	\$ 760	\$ 700	\$ 345	\$ 1,065
Travel	\$ 596	\$ 668	\$ 733	\$ 296	\$ 750
Cleaning Supplies	\$ 116	\$ 123	\$ 100	\$ 54	\$ 100
Equipment Other	\$ 1,750	\$ 919	\$ 1,757	\$ 1,684	
Fuel	\$ 2,745	\$ 3,166	\$ 3,953	\$ 1,384	\$ 3,613
Uniforms	\$ 1,500	\$ 505	\$ 137	\$ 832	\$ 300
Tools	\$ 170	\$ 149	\$ 100	\$ 48	\$ 175
Baler Wire	\$ 833	\$ 949	\$ 900		\$ 520
Plastic Bags	\$ 420	\$ 420	\$ 240	\$ 313	\$ 320
Safety Equipment	\$ 435	\$ 546	\$ 420	\$ 282	\$ 498
Demo Debris	\$ 25,678	\$ 23,734	\$ 19,000	\$ 12,770	\$ 20,027
DEP Fee	\$ 275	\$ 275	\$ 275		\$ 275
Weighmaster License	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75
Misc. Supplies	\$ 6,235	\$ 5,874	\$ 6,000	\$ 3,437	\$ -
Oil Removal	\$ 1,525	\$ 1,600			\$ 2,250
Scales	\$ 600	\$ 1,500	\$ 2,500	\$ 2,064	\$ 3,000
Freon Removal	\$ 1,200	\$ 1,000	\$ 1,000	\$ 708	\$ 1,000
Hauling	\$ 44,220	\$ 44,220	\$ 46,000	\$ 17,610	\$ 48,870
Tipping	\$ 161,000	\$ 161,604	\$ 166,539	\$ 70,845	\$ 160,644
Building/Grounds	\$ 700	\$ 3,000	\$ 120	\$ 60	\$ 1,145
Equipment Maint.	\$ 3,524	\$ 3,590	\$ 4,500	\$ 2,198	\$ 5,400
Forklift TS					
Concrete Slabs		\$ 10,200	\$ 9,000	\$ 8,845	\$ -
TOTAL	\$ 360,469	\$ 387,493	\$ 391,423	\$ 178,425	\$ 381,445



NON-PROFITS / COMMUNITY SERVICE

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	12/10/2009 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
KVCOG Membership		\$ 3,914	\$ 3,914	\$ 3,914	\$ 3,914
Family Violence	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060
Legion 186	\$ 225	\$ 225	\$ 225	\$ -	\$ 225
KVCAP Head Start	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Spectrum Generations	\$ 1,886	\$ 1,886	\$ 1,886	\$ 1,886	\$ 1,886
Food Bank	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,000	\$ 2,000
Hospice	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Police Athletic League(PAL)		\$ 13,000	\$ 12,500	\$ 12,500	\$ 13,000
KVCAP Transit	\$ 525	\$ 525	\$ 525	\$ -	\$ 525
Snowmobile Club		\$ 850	\$ 850	\$ -	\$ 850
TOTAL	\$ 6,696	\$ 24,460	\$ 23,960	\$ 21,360	\$ 24,460

COMMITTEES

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	12/10/2009 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Budget Committee	\$ 500	\$ 500	\$ 400	\$ 354	\$ 370
TOTAL	\$ 500	\$ 500	\$ 400	\$ 354	\$ 370

ANIMAL CONTROL

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Part Time					\$ 3,939
Social Security Match					\$ 244
Medicare Match					\$ 57
Supplies	\$ 350	\$ 350	\$ 350	\$ 18	\$ 250
Travel	\$ 1,200	\$ 1,000	\$ 1,000	\$ -	\$ 750
Training	\$ 200	\$ 200	\$ 200	\$ -	\$ 150
Pager	\$ 150	\$ 194		\$ -	\$ -
Animal Shots	\$ 280	\$ 280		\$ -	\$ -
Animal Hospital	\$ 300	\$ 300		\$ -	\$ -
ACO	\$ 3,900	\$ 3,600	\$ 3,900	\$ 1,625	\$ -
Humane Society	\$ 4,725	\$ 4,200	\$ 4,600	\$ 4,509	\$ 4,611
TOTAL	\$ 11,105	\$ 10,124	\$ 10,050	\$ 6,152	\$ 10,001



DEBT SERVICE

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Fire Dept. Bank Note	\$ 37,100	\$ 37,100	\$ 37,100	\$ 37,100	\$ 37,100
Fire Dept. Interest	\$ 7,385	\$ 6,520	\$ 5,835	\$ 2,449	\$ 5,290
Kenn. Develop. (First Park)	\$ 15,494	\$ 17,044			
TOTAL	\$ 59,979	\$ 60,664	\$ 42,935	\$ 39,549	\$ 42,390

RECREATION

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	12/10/2009 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
PartTime(JT Share w/HWY)	\$ 3,000	\$ 3,069	\$ 3,192	\$ 212	\$ -
Social Security Match		\$ 191	\$ 198	\$ 12	\$ -
Medicare Match		\$ 45	\$ 47	\$ 3	\$ -
Mill Site Electricity	\$ 153	\$ 200	\$ 300	\$ 89	\$ 300
Building/Grounds	\$ 9,000	\$ 9,000	\$ 8,800	\$ 6,404	\$ 6,000
Toilets	\$ 1,575	\$ 1,575	\$ 1,360	\$ 1,479	\$ 1,900
Tree Trimming/Removal	\$ 1,000	\$ 1,000	\$ 1,000		\$ 1,000
Police Athletic League PAL	\$ 13,000				
Administration	\$ 154	\$ 50	\$ 100	\$ 164	\$ 200
Snowmobile Club	\$ 850				
Farmers Market	\$ 18				
Fencing	\$ 700	\$ 700	\$ 700		\$ 700
Dugouts	\$ 300	\$ 600	\$ 600		\$ 600
Bleachers	\$ 600	\$ 300	\$ 300		\$ 300
TOTAL	\$ 30,350	\$ 16,730	\$ 16,597	\$ 8,363	\$ 11,000

GENERAL ASSISTANCE

	APPROVED 2007/2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Administrator	\$ 1,000	\$ 1,023	\$ 1,064	\$ 490	\$ 1,075
Social Security Match		\$ 64	\$ 66	\$ 30	\$ 67
Medicare Match		\$ 15	\$ 16	\$ 7	\$ 16
Misc Supplies	\$ 50	\$ 50	\$ 50	\$ 37	\$ 50
Heating Fuel	\$ 2,500	\$ 7,000	\$ 7,000	\$ 909	\$ 7,000
Electricity	\$ 1,000	\$ 2,500	\$ 2,500	\$ 535	\$ 2,500
Rent	\$ 3,200	\$ 6,500	\$ 6,500	\$ 2,925	\$ 6,500
Food/Personal Hygiene	\$ 600	\$ 600	\$ 600	\$ 245	\$ 600
Burial	\$ 785	\$ 900	\$ 800	\$ 813	\$ 892
Training	\$ 300	\$ 300	\$ 300		\$ 300
TOTAL	\$ 9,435	\$ 18,952	\$ 18,896	\$ 5,991	\$ 19,000



INSURANCES

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Workers Comp	\$ 20,602	\$ 22,589	\$ 26,707	\$ 7,954	\$ 22,751
Personal Liability	\$ 7,945	\$ 8,343	\$ 8,343	\$ 8,140	\$ 8,655
Unemployment	\$ 5,050	\$ 4,396	\$ 6,265	\$ 3,133	\$ 7,265
Vehicles	\$ 8,054	\$ 8,457	\$ 8,457	\$ 7,453	\$ 6,156
Insurance Deductable	\$ 10,000	\$ 5,000	\$ 3,000	\$ -	\$ 5,000
Liability	\$ 13,537	\$ 14,214	\$ 14,214	\$ 7,472	\$ 10,350
TOTAL	\$ 65,188	\$ 62,999	\$ 66,986	\$ 34,152	\$ 60,177

ELECTIONS

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Overtime		\$ 1,229	\$ 1,399	\$ 380	\$ 1,413
Ballot Clerks		\$ 2,400	\$ 2,400	\$ 694	\$ 2,700
Social Security Match		\$ 225	\$ 236	\$ 24	\$ 255
Medicare Match		\$ 57	\$ 56	\$ 6	\$ 60
Ballot Printing		\$ 1,000	\$ 3,300	\$ 519	\$ 3,300
Town Report		\$ 4,700	\$ 2,800		\$ 1,200
Town Meeting		\$ 1,000	\$ 1,200	\$ 85	\$ 1,500
TOTAL		\$ 10,611	\$ 11,391	\$ 1,708	\$ 10,428

CEMETERY

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Wages	\$ 1,000	\$ 1,023			
Sexton	\$ 2,500	\$ 2,558	\$ 2,661	\$ 1,901	\$ 2,668
Social Security Match		\$ 223	\$ 165	\$ 118	\$ 166
Medicare Match		\$ 52	\$ 39	\$ 28	\$ 39
Mowing/Trimming	\$ 7,500	\$ 4,800	\$ 4,851	\$ 2,425	\$ 4,900
Grounds/Land	\$ 2,400	\$ 2,300	\$ 2,300	\$ 1,100	\$ 1,500
Riverview Assoc.	\$ 600	\$ 600	\$ 600	\$ 82	\$ 333
TOTAL	\$ 14,000	\$ 11,556	\$ 10,616	\$ 5,654	\$ 9,606

ROAD RECONSTRUCTION / PAVING

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Road Reconstruction / Paving		\$ 190,000	\$ 190,000	\$ 168,970	\$ 190,027
TOTAL		\$ 190,000	\$ 190,000	\$ 168,970	\$ 190,027



STREET LIGHTS

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 EXPENDED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Street Lights 109 each	\$ 19,300	\$ 18,480	\$ 17,756	\$ 8,183	\$ 17,680
TOTAL	\$ 19,300	\$ 18,480	\$ 17,756	\$ 8,183	\$ 17,680

REVENUES

	APPROVED 2007 / 2008 BUDGET	APPROVED 2008 / 2009 BUDGET	APPROVED 2009 / 2010 BUDGET	as of 12/10/09 RECEIVED 2009 / 2010 BUDGET	Board of Selectmen Recommended 2010 / 2011 BUDGET
Tax Interest	\$ 12,000	\$ 14,000	\$ 8,000	\$ 5,992	\$ 9,000
Bank Interest	\$ 10,000	\$ 10,000	\$ 8,000	\$ 578	\$ 8,000
CD Interest	\$ 1,000	\$ 1,000	\$ 10,000		\$ 10,000
Boat Excise	\$ 2,500	\$ 2,600	\$ 2,000	\$ 390	\$ 2,500
MV Excise	\$ 440,000	\$ 450,000	\$ 417,000	\$ 194,109	\$ 435,000
Hunting/Fishing	\$ 1,700	\$ 1,700	\$ 1,000	\$ 420	\$ 1,200
RV Fee	\$ 900	\$ 900	\$ 600	\$ 178	\$ 600
Snow Reg. Reimbrs	\$ 1,700	\$ 1,500	\$ 1,200		\$ 1,500
Dog Fees	\$ 400	\$ 450	\$ 400	\$ 64	\$ 550
MV Agent Fee	\$ 13,000	\$ 12,000	\$ 10,000	\$ 5,174	\$ 12,000
Lien Fee	\$ 10,000	\$ 9,000	\$ 7,000	\$ 5,505	\$ 7,000
Cable TV Fee	\$ 10,000	\$ 12,000	\$ 10,000	\$ 7,846	\$ 12,000
Plumbing Inspect	\$ 2,500	\$ 2,300	\$ 2,300	\$ 1,202	\$ 2,300
Land/Build Permits	\$ 700	\$ 600	\$ 200	\$ 145	\$ 300
Copier	\$ 400	\$ 600	\$ 600	\$ 389	\$ 600
Fax Machine	\$ 200	\$ 350	\$ 300	\$ 220	\$ 300
Vital Records	\$ 1,800	\$ 2,000	\$ 2,000	\$ 915	\$ 2,500
Banquest Hall	\$ 1,800	\$ 2,000	\$ 2,000	\$ 475	\$ 2,000
Conceal Weap. Prmt	\$ 150	\$ 180	\$ 150	\$ 104	\$ 200
First Park	\$ 3,950	\$ 7,000	\$ 6,700	\$ 5,801	\$ 5,800
Miscellaneous	\$ 1,500	\$ 4,000	\$ 2,000	\$ 3,604	\$ 3,000
Ambulance	\$ 80,500	\$ 90,000	\$ 70,000	\$ 19,296	\$ 90,000
Library	\$ 1,000	\$ 500	\$ 500	\$ 442	\$ 1,000
Transfer Station	\$ 240,000	\$ 250,000	\$ 245,000	\$ 129,532	\$ 260,000
Cemeteries	\$ 1,500	\$ 2,000	\$ 1,500	\$ 1,510	\$ 2,000
Surplus Transfer to G.Fund		\$ 135,000	\$ 200,000	\$ 84,000	\$ 135,500
	\$ 1839,200	\$ 1,011,680	\$ 1,008,450	\$ 467,891	\$ 1,004,850

TREE GROWTH	\$ 11,700	\$ 11,000	\$ 5,400	\$ 4,068	\$ 4,800
VETERAN REIMBRS	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,896	\$ 1,800
GEN'L ASSISTANCE	\$ 4,500	\$ 9,000	\$ 8,000	\$ 184	\$ 9,500
STATE REVENUE SHAR	\$ 325,000	\$ 325,000	\$ 290,000	\$ 90,961	\$ 187,760
ROAD ASSISTANCE	\$ 66,000	\$ 66,000	\$ 62,000	\$ 28,482	\$ 56,964
HOMESTEAD EXEMPT.	\$ 81,735	\$ 78,000	\$ 80,000	\$ 64,664	\$ 75,000
	\$ 490,135	\$ 490,200	\$ 446,600	\$ 190,255	\$ 335,824

GRAND TOTAL	\$ 1,329,335	\$ 1,501,850	\$ 1,455,050	\$ 658,146	\$ 1,340,674
--------------------	---------------------	---------------------	---------------------	-------------------	---------------------



TOWN MEETING WARRANT

To: Gary Petley, a resident of the Town of Clinton, County of Kennebec, State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Clinton in said county and state, qualified by law to vote in town affairs, to vote in the Town of Clinton, at the Clinton Town Office, located at 27 Baker Street, on Tuesday the 8th day of June, AD 2010 from 8:00 AM to 8:00 PM, then and there to act upon the following articles to wit:

Article 1: To elect a moderator.

Article 2: To elect all municipal officers, library trustees, and school board members as are required to be elected.

Article 3: To see if the Town will vote to raise and appropriate the sum of \$243,874 for the Administration Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the Operation of the Town Office, collection of taxes and fees, vehicle registration, voter registration, assessing services, paying town bills, payroll services for all town employees, maintaining all town records and overall coordination of all town services.*

Article 4: To see if the Town will vote to raise and appropriate the sum of \$15,338 for the Town Hall Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for heat, lights, water, sewer, cleaning and maintenance of the Town Office Building.*

Article 5: To see if the Town will vote to raise and appropriate the sum of \$ 22,000 for the Code Enforcement, Building Inspector, Plumbing Inspector, Health Officer Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for State Law required positions of part time Code Enforcement Officer, building inspector, plumbing inspector and health officer.*

Article 6: To see if the Town will vote to raise and appropriate the sum of \$ 19,000 for the General Assistance Account.

Selectmen & Budget Committee Recommend: Yes

**Funding allows the municipality to assist people who are in an emergency situation if they meet the financial guidelines establish by the state. Areas of assistance are Heat, Electricity, Burial, Rent, & Food.*

Article 7: To see if the Town will vote to raise and appropriate the sum of \$321,900 for the Fire/EMS Department Account.

Selectmen & Budget Committee Recommend: Yes

**Funding covers the Maintenance & Operation of the Fire and Ambulance Service, which includes Full-time Employees (4) and part time employees (25), maintenance and upgrades to associated fire equipment and fire station.*



Article 8: To see if the Town will vote to raise and appropriate the sum of \$175,206 for the Police Department Account.

Selectmen & Budget Committee Recommend: Yes (Public Petition Article)

**Funding allows the Town the opportunity to have a local presence strictly for use by the taxpayers of this community for part time Police Services.*

Article 9: To see if the Town will vote to raise and appropriate the sum of \$16,175 for E-911 Fire / Police Dispatch Services.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the State Mandated regional dispatch system.*

Article 10: To see if the Town will vote to raise and appropriate the sum of \$10,000 for the Animal Control Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for the contracted Animal Control Officer to assist the town with Domestic Animal issues.*

Article 11: To see if the Town will vote to raise and appropriate the sum of \$351,483 for the Highway Department Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for winter snowplowing/snow removal and general maintenance of existing roads, which includes pot hole repair, gravel replacement, culvert and ditching work, brush cutting, sign placement etc.*

Article 12: To see if the Town will vote to raise and appropriate the sum of \$381,445 for the Transfer Station Account.

Selectmen & Budget Committee Recommend: Yes

**Funding allows the municipalities of Benton and Clinton to dispose of Solid Waste (Household Trash) at no cost, encourages recycling and allows people the opportunity to dispose of other materials for a fee. The Town of Benton reimburses the Town of Clinton for 45% of the Transfer Station budget.*

Article 13: To see if the Town will vote to raise and appropriate the sum of \$50,455 for the Library Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for the general operation of the library and takes care of paying personnel, purchase of books and periodicals, general maintenance, payment of heat and lights etc.*

Article 14: To see if the Town will vote to raise and appropriate the sum of \$17,680 for the Street Lights Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for the electricity to light 109 Street Lights for public safety.*

Article 15: To see if the Town will vote to raise and appropriate the sum of \$42,390 for the Debt Service Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the Fire Station Principal Debt plus Interest.*



Article 16: To see if the Town will vote to raise and appropriate the sum of \$60,177 for the Insurance Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for Worker's Compensation, Unemployment, Personal Liability, Vehicle Liability, Buildings and General Liability insurance programs to cover the Town and in some cases Elected and Appointed Officials who provide services to the town.*

Article 17: To see if the Town will vote to raise and appropriate the sum of \$740 for the Planning Board Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is used for training of each board member and supplies to operate the Planning Board.*

Article 18: To see if the Town will vote to raise and appropriate the sum of \$24,460 for the Non Profit Community Service Account.

Selectmen Recommend: Yes Budget Committee Recommend: \$22,090

**Funding is for various nonprofit groups to assist Clinton residents with Transportation, Food, and other services i.e.: Hospice Care, Senior Citizen support, Child & Family Counseling Service and American Flags for veterans graves on Memorial Day, Police Athletic League (PAL), snow mobile club and Kennebec Valley Council of Governments*

Article 19: To see if the Town will vote to raise and appropriate the sum of \$11,000 for the Recreation Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for the efforts by the Parks & Recreation Board for upkeep of trees and park facilities within the community.*

Article 20: To see if the Town will vote to raise and appropriate the sum of \$9,606 for the Cemetery Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for the Cemetery Committee to maintain and repair the (7) cemeteries in Clinton.*

Article 21: To see if the Town will vote to raise and appropriate the sum of \$370 for operating needs of the Budget Committee.

Selectmen & Budget Committee Recommend: Yes

**Funding use by the Budget Committee for paper, books to work on the budget preparation.*

Article 22: To see if the Town will vote to raise and appropriate the sum of \$10,428 for the Elections Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the running of the Town Meeting elections and warrant articles secret ballot voting. Costs include pay for ballot clerks, printing of ballots, required mailings for elections, and printing the annual report.*



Article 23: To see if the Town will vote to raise and appropriate the sum of \$190,027 for the Municipal Capital Reserve Fund for Paving and Road Reconstruction.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the third year implementation of the 18-year road reconstruction / paving strategies plan for all 44 miles of local roads in Clinton. This year we will be paving Hill and Goodrich Roads.*

Article 24: To see if the Town will vote to collect and expend the sum of \$1,004,850 in anticipated revenue to reduce the amount raised by taxation.

Selectmen & Budget Committee Recommend: Yes

Article 25: To see if the Town will vote to charge 7.00% interest on unpaid taxes after October 1, 2010 for the first half of the property taxes that are due and payable, and interest on unpaid taxes after April 1, 2011 for the second half of the property taxes that are due and payable.

Selectmen Recommend: Yes

**Note*: maximum set by the state to charge is 7.00%.*

Article 26: To see if the Town will vote to set the interest rate of 3.00% to be paid by the town on abated taxes pursuant to 36 M.R.S.A. § 701 to pay tax abatements and applicable interest granted during the fiscal year.

Selectmen Recommend: Yes

Article 27: To see if the Town will vote to authorize the Selectmen to reduce the amount required to be raised from property taxes by drawing on the Undesignated Fund Balance.

Selectmen Recommend: Yes

Article 28: To see if the Town will vote to terminate the Capital Reserve Fund entitled "Town Hall Roof" and transfer the balance to the Undesignated Fund Balance.

Selectmen Recommend: Yes

Article 29: Shall an ordinance entitled 'Curfew Ordinance' be enacted as amended?

Town of Clinton Curfew Ordinance

Purpose: This Ordinance is required to control and manage the activities and behaviors of youth in the Main Street area of the Town of Clinton. The in town business district has particularly been subjected to the unruly and disorderly behaviors of youthful persons who loiter or congregate on or near the public ways and sidewalks, unsupervised by a parent or guardian. During business hours, such behaviors have significantly interfered with and adversely impacted the in town business and their customers; and these businesses have sustained continuing vandalism and other property damage during the nighttime hours. This Ordinance is enacted, pursuant to Title 30-A M.R.S.A. §3001 and §3009(1)(A) to regulate the use of public ways and sidewalks within the Town of Clinton.



1. Curfew-Civil Violation:

It shall be unlawful for any child under the age of eighteen (18) years to stand, walk, wander, or stroll or set in a motor vehicle about the streets of the Town of Clinton between the hours of 9:00 PM – 5:00 AM, unless accompanied by a parent, ~~or other guardian or custodian, or if the minor is on an emergency errand, or specific business or activity directed or permitted by the parent, guardian or custodian, or when the presence of the minor is in connection with or required by some legitimate employment or occupation, having legal authority or control of such minor.~~

2. Parents Responsibility:

It shall be unlawful for the parent, guardian, or custodian of any minor to suffer or permit, or by negligent or inefficient control allow such minor to be in a public place with the hours set forth in section #1 of this Ordinance. However, this provision does not apply, if a minor is accompanied by a parent, guardian, or custodian or if the minor is on an emergency errand or specific business or activity directed or permitted by the parent, guardian or custodian, or if the parent, guardian or custodian has reported the minor to police as a missing person.

~~2.3.~~ Enforcement:

Any law enforcement officer hereby authorized to charge, by issuance of the Uniform Summons and Complaint pursuant to Title 17-A M.R.S.A. §17. It is encouraged but not required that a written warning be issued for a first offense. Any minor, violating the curfew provisions of this Ordinance. For the first violation, the law enforcement officer shall issue a written warning to the minor; and is encouraged, but not required, to contact the parent or guardian of the minor concerning the violation. It is required that if a summons or warning is issued the parent, guardian, or custodian of the minor be notified within 48 hours of the violation.

~~3.4.~~ Penalties:

For a second violation is punishable by a fine, the minor shall pay to the Town of Clinton the sum of \$25.00 for first offense, \$50.00 for second offense and \$100 for third and all subsequent offenses. For a third violation of this Ordinance, and for any subsequent violation, the offending person shall pay to the Town of Clinton the sum of \$100.00 for each violation. This applies to violations of either Section #1 or Section #2.

Selectmen Recommend: Yes

Article 30: Shall an ordinance entitled ‘Adult Oriented Businesses Ordinance’ be enacted? (Copy of the text of the ordinance available at the Town Clerk’s Office).

Planning Board and Selectmen Recommend: Yes

Article 31: To see if the Town will vote to transfer unencumbered funds from the Town’s General Fund road paving account to the Municipal Capital Reserve Fund for Paving and Road Reconstruction.

Selectmen Recommend: Yes

